



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

STORAGE

1117

UNIV. OF MICH.

APR 17 1908

HJ

11

N97

PROCEEDINGS

B 446545

OF THE

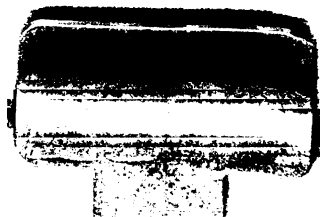
State Board of Equalization

OF NORTH DAKOTA.

BEGUN AND HELD AT THE CAPITOL, AUGUST 10, 1896.

PUBLISHED BY AUTHORITY.

BISMARCK, N. D.
TRIBUNE, PRINTERS AND BINDERS.
1896.



PROCEEDINGS
OF THE
State Board of Equalization
OF NORTH DAKOTA.

BEGUN AND HELD AT THE CAPITOL, AUGUST 10, 1896.

PUBLISHED BY AUTHORITY.

BISMARCK, N. D.
TRIBUNE, PRINTERS AND BINDERS.
1896.

MEMBERS OF
STATE BOARD OF EQUALIZATION

FOR 1896.

HON. ROGER ALLIN, Governor.
HON. F. A. BRIGGS, Auditor.
HON. GEO. E. NICHOLS, Treasurer.
HON. JOHN F. COWAN, Attorney General.
HON. A. H. LAUGHLIN, Commissioner of
Agriculture and Labor.

PROCEEDINGS.

OF THE

STATE BOARD OF EQUALIZATION

OF NORTH DAKOTA.

Pursuant to Section 1216, of the Revised Codes of the State of North Dakota, the members of the State Board of Equalization of North Dakota convened at the office of the State Auditor, in the Capitol, at Bisimareck, Burleigh county, North Dakota, on the second Monday in August, 1896, being the 10th inst.

The board was called to order by Hon. Roger Allin, Governor of said state.

The following members were found to be present:

Hon. Roger Allin, Hon. F. A. Briggs, Hon. Geo. E. Nichols, Hon. John F. Cowan, Hon. A. H. Laughlin.

Notary Public Wm. O. DePuy administered the following oath to the members of the board:

STATE OF NORTH DAKOTA, } ss.
COUNTY OF BURLEIGH.

Roger Allin, F. A. Briggs, George E. Nichols, John F. Cowan and A. H. Laughlin being duly sworn, each for himself doth say: That I will support the constitution of the United States and the constitution of the State of North Dakota; that I will fairly and impartially perform the duties of a member of the

State Board of Equalization of the State of North Dakota for the year 1896, so help me God.

ROGER ALLIN.

FRANK A. BRIGGS.

GEORGE E. NICHOLS.

JOHN F. COWAN.

ANDREW H. LAUGHLIN.

Subscribed and sworn to before me this 10th day of August, 1896.

WILLIAM O. DEPUY,

Notary Public, Burleigh Co., N. Dak.

The board organized by the election of Hon. Roger Allin, President, Hon. F. A. Briggs, Secretary and John W. Gregg was on motion of Mr. Briggs appointed clerk of the board.

On motion of Mr. Nichols, Duncan McGillis was appointed messenger.

On motion of Mr. Cowan, Bessie Waggoner was appointed stenographer for the board and was duly sworn.

Mr. Herbrandson of Traill county, Hon. Judson LaMoure and Mr. Myrick of Pembina county, Mr. Shepard of Walsh county, Mr. Goplerud, auditor of Steele county, Mr. Carlblom, auditor of Sargent county, and Mr. Campbell of Emmons county appeared before the board with regard to real estate assessments.

The Secretary read letters from Auditor Carlblom of Sargent county, Auditor Williams of Wells county, and Auditor Graham of Rolette county, in regard to assessments.

Board took recess to 2 o'clock p. m.

August 10, 1896, 2 p. m.

Board convened pursuant to recess. President Allin in chair.

All members present.

The matter of assessment of railroads was taken up. Mr. Cassidy of the Minneapolis, St. Paul & Sault Ste. Marie railway, appeared before the board in reference to reduction of assessment of his road.

Mr. Foster, representing the Northwestern Railway Company, appeared before the board and read a letter from the tax commissioner of that road stating the condition of the road as to earnings and percentages of taxation to said earnings and asked a reduction.

Mr. Milligan of the Chicago, Milwaukee & St. Paul Railway Company, made the statement that his road had no change of mileage to report, and gave some figures as to the relative assessments in several states.

Mr. Fernald, tax commissioner of the Northern Pacific Railroad Company addressed the board upon the subject of taxation of his road giving information as to manner of computation in arriving at values of roadbed, rolling stock, etc.

Mr. Wilkinson of the Great Northern Railway Company submitted figures bearing upon the relation of taxation to gross earnings of his road.

On motion the board adjourned to 9 a. m., August 11, 1896.

SECOND DAY.

August 11, 1896, 9 a. m.

Board convened pursuant to adjournment. President Allin in the chair.

All members present.

Mr. Register of Bismarck came before the board and submitted a petition relative to assessment of railroads and addressed the board in its support.

Mr. Rice of Mandan also appeared in relation to valuation and taxation of the Northern Pacific Railroad Company.

Mr. Briggs offered the following resolution:

WHEREAS, It is the judgment of this board that the present assessment of railroad property within the State of North Dakota is lower than it should be in justice to the owners of other classes of taxable property, and that the same ought therefore to be increased materially, and that approximately one million dollars should be added to the aggregate assessment of railroad property for taxation for the year 1896; therefore,

RESOLVED, That the railroad property of the railroad companies within this state be and they are hereby assessed for the year 1896, as follows:

That the Great Northern Railway Company be and hereby is assessed on the roadway, roadbed, rails and rolling stock of the 507.23 miles of its main line from Fargo, in the county of Cass, to

the north boundary of North Dakota, and from Grand Forks to the west boundary of the state, in the sum of \$1,775,305, being upon the following items, viz.:

Roadway, \$152,169.
Roadbed, \$507,230.
Rails, \$608,676.
Rolling stock, \$507,230.

That the roadway, roadbed, rails and rolling stock of the branch lines of said Great Northern Railway Company be and are hereby assessed as follows:

From Tintah Junction to Ellendale, 95.14 miles, \$285,420, being upon the following items:

Roadway, \$28,542.
Roadbed, \$95,140.
Rails, \$95,140.
Rolling stock, \$66,598.

Breckenridge to LaMoure Junction, 131.39 miles, \$394,170, being upon the following items:

Roadway, \$39,417.
Roadbed, \$131,390.
Rails, \$131,390.
Rolling stock, \$91,973.

Rutland to Aberdeen, 10.45 miles, \$31,350, being upon the following items:

Roadway, \$3,135.
Roadbed, \$10,450.
Rails, \$10,450.
Rolling stock, \$7,315.

Everest to Portland Junction, 50.44 miles, \$151,320, being upon the following items:

Roadway, \$15,132.
Roadbed, \$50,440.
Rails, \$50,440.
Rolling stock, \$35,308.

Ripon to Hope, 29.50 miles, \$88,500, being upon the following items:

Roadway, \$8,850.
Roadbed, \$29,500.
Rails, \$29,500.
Rolling stock, \$20,650.

Park River Junction to Langdon, 73.88 miles, \$221,640, being upon the following items:

Roadway, \$22,165.
Roadbed, \$73,880.
Rails, \$73,880.
Rolling stock, \$51,716.

Wahpeton to Moorhead, 6.02 miles, \$18,060, being upon the following items:

Roadway, \$1,806.
Roadbed, \$6,020.
Rails, \$6,020.
Rolling stock, \$4,214.

Churches Ferry to St. John, 55.21 miles, \$165,630, being upon the following items:

Roadway, \$16,563.
Roadbed, \$55,210.
Rails, \$55,210.
Rolling stock, \$38,647.

Grafton to Cavalier, 31.71 miles, \$95,130, being upon the following items:

Roadway, \$9,513.
Roadbed, \$31,710.
Rails, \$31,710.
Rolling stock, \$22,197.

Halstead to Alton, 9.83 miles, \$29,490, being upon the following items:

Roadway, \$2,949.
Roadbed, \$9,830.
Rails, \$9,830.
Rolling stock, \$6,881.

Addison West Line, 11.78 miles, \$35,340, being upon the following items:

Roadway, \$3,534.
Roadbed, \$11,780.
Rails, \$11,780.
Rolling stock, \$8,246.

Rugby Junction to Bottineau, 38.66 miles, \$115,980, being upon the following items:

Roadway, \$11,598.
Roadbed, \$38,660.
Rails, \$38,660.
Rolling stock, \$27,062.

That the Northern Pacific Railroad Company be and is hereby assessed upon the roadway, roadbed, rails and rolling stock of the 376.79 miles of its main line of railroad in the state of North Dakota in the sum of \$1,130,370, being upon the following items:

Roadway, \$37,679.
Roadbed, \$376,790.
Rails, \$376,790.
Rolling stock, \$340,111.

That the branch lines of the Northern Pacific Railroad Company be and are hereby assessed upon the roadway, roadbed, rails and rollingstock as follows:

Northern Pacific, Fergus & Black Hills Railroad, 42.078 miles, \$126,234, being upon the following items:

Roadway, \$12,623.40.
Roadbed, \$42,078.
Rails, \$42,078.
Rolling stock, \$29,454.60.

Southeastern Dakota Railroad, 14.837 miles, \$44,511. being upon the following items:

Roadway, \$4,451.10.
Roadbed, \$14,837.
Rails, \$14,837.
Rolling stock, \$10,385.90.

Duluth & Manitoba Railroad, 96.01 miles, \$288,030, being upon the following items:

Roadway, \$28,803.
Roadbed, \$96,010.
Rails, \$96,010.
Rolling stock, \$67,207.

Fargo & Southwestern Railroad, 87.36 miles, \$262,080, being upon the following items:

Roadway, \$26,208.
Roadbed, \$87,360.
Rails, \$87,360.
Rolling stock, \$61,152.

Northern Pacific, LaMoure & Mo. River Railroad, 21.327 miles, \$63,981, being upon the following items:

Roadway, \$6,398.10.
Roadbed, \$21,327.
Rails, \$21,327.
Rolling stock, \$14,928.90.

James River Valley Railroad, 63.744 miles, \$191,232, being upon the following items:

Roadway, \$19,123.20.
Roadbed, \$63,744.
Rails, \$63,744.
Rolling stock, \$44,620.80.

Sanborn, Cooperstown & Turtle Mountain Railroad, 36.7 miles, \$110,100, being upon the following items:

Roadway, \$11,010.
Roadbed, \$36,700.
Rails, \$36,700.
Rolling stock, \$25,690.

Jamestown & Northern Railroad, 89.62 miles, \$263,860, being upon the following items:

Roadway, \$26,886.
Roadbed, \$89,620.
Rails, \$89,620.
Rolling stock, \$62,734.

Jamestown & Northern Extension, 18 miles, \$54,000, being upon the following items:

Roadway, \$5,400.

Roadbed, \$18,000.

Rails, \$18,000.

Rolling stock, \$12,600.

Jamestown & Northern Railroad, (Sykeston Branch), 12.96 miles, \$48,880, being upon the following items:

Roadway, \$3,888.

Roadbed, \$12,960.

Rails, \$12,960.

Rolling stock, \$9,072.

That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, be and hereby is assessed on the roadway, roadbed, rails and rolling stock of the 360 miles of its main line from the Bois de Sioux River to Portal, North Dakota, in the sum of \$1,080,000, being upon the following items:

Roadway, \$108,000.

Roadbed, \$360,000.

Rails, \$360,000.

Rolling stock, \$252,000.

That the branch line of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company from Hankinson to Kulm, 104 miles, be and is hereby assessed on the roadway, roadbed, rails and rolling stock in the sum of \$260,000, being upon the following items:

Roadway, \$20,800.

Roadbed, \$83,200.

Rails, \$104,000.

Rolling stock, \$52,000.

That the branch lines of railroad owned or controlled and operated by the Chicago, Milwaukee & St. Paul Railway Company in the state of North Dakota, be and are hereby assessed on the roadway, roadbed, rails and rolling stock as follows:

Fargo Branch, Hastings & Dakota Division, 69.40 miles, \$208,200, being upon the following items:

Roadway, \$20,820.

Roadbed, \$69,400.

Rails, \$69,400.

Rolling stock, \$48,580.

Harlem Branch, Hastings & Dakota Division, 17.20 miles, \$43,000, being upon the following items:

Roadway, \$3,440.

Roadbed, \$13,760.

Rails, \$17,200.

Rolling stock, \$8,600.

Edgeley Branch, James River Division, 31.61 miles, \$79,025, being upon the following items:

Roadway, \$6,322.

Roadbed, \$25,288.

Rails, \$31,610.

Rolling stock, \$15,805.

That the lines owned or controlled and operated by the Chicago & Northwestern Railway Company, in the state of North Dakota, be and are hereby assessed upon the roadway, roadbed, rails and rolling stock, as follows:

Dakota Central Railway, 14.28 miles, \$28,560, being upon the following items:

Roadway, \$2,856.

Roadbed, \$5,712.

Rails, \$12,852.

Rolling stock, \$7,140.

Mr. Briggs moved the adoption of the resolution.

Mr. Nichols seconded the motion.

Mr. Cowan spoke against the resolution.

Board took recess to 2:30 p. m.

August 11, 1896, 2:30 p. m.

Board met pursuant to recess. President Allin in the chair.

All members present, and considered Mr. Briggs' resolution.

Mr. Cowan spoke against the claim of the Northern Pacific Railroad Company for exemption under Act of Congress.

The motion of Mr. Briggs was put to vote by the President, and the vote on the adoption of the resolution was as follows:

Mr. Allin voting aye.

Mr. Briggs voting aye.

Mr. Nichols voting aye.

Mr. Cowan voting no.

Mr. Laughlin voting aye.

And the motion was declared carried.

Mr. Laughlin offered the following resolution:

RESOLVED, That the sidetracks of all the railroads in the state be assessed at seven hundred and fifty dollars (\$750) per mile, as follows:

Northern Pacific Railroad, 135.90 miles, \$101,925.

Great Northern Railway, 102.20 miles, \$76,650.

Minneapolis, St. Paul & Sault Ste. Marie Railway, 23.85 miles, \$17,887.50.

Chicago, Milwaukee & St. Paul Railway, 8 miles, \$6,000.

Chicago & Northwestern Railway, 1.56 miles, \$1,170.

Which resolution was carried unanimously.

Mr. Laughlin moved that the several railroad companies be notified through their representatives present to furnish the Secretary of the board with the number of miles of sidetrack of each road in each county.

The motion prevailed.

On motion of Mr. Briggs the board proceeded to the equalization of the assessment of real property in the state.

On motion the board adjourned to 9:30 a. m., August 12, 1896.

THIRD DAY.

August 12, 1896, 9:30 a. m.

Board convened pursuant to adjournment. President Allin in the chair.

All members present.

The consideration of the real property assessment was continued.

On motion the board took a recess to 2 o'clock p. m.

August 12, 1896, 2 p. m.

Board met pursuant to recess. President Allin in the chair.

All members present.

The board continued consideration of real property assessments.

On motion board adjourned to 9:30 a. m., August 13, 1896.

FOURTH DAY.

August 13, 1896, 9:30 a. m.

Board met pursuant to adjournment. President Allin in the chair.

All members present.

The board continued consideration of real property assessments.

On motion board took recess to 2 o'clock p. m.

August 13, 1896, 2 p. m.

Board met pursuant to recess. President Allin in the chair.

All members present.

Mr. Nichols moved that the assessment of real property be equalized as follows, and that the percentum of increase and decrease by counties be as follows:

LANDS.

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	no change
Benson.....	no change
Billings.....	25	.....
Bottineau.....	no change
Burleigh.....	no change
Cass.....	no change
Cavalier.....	no change
Dickey.....	no change
Eddy.....	no change
Eminons.....	10	.....	.....
Foster.....	5	.....
Grand Forks.....	no change
Griggs.....	no change
Kidder.....	20	.....
LaMoure.....	no change
Logan.....	10	.....
McHenry.....	no change
McIntosh.....	no change
McLean.....	no change
Mercer.....	20	.....
Morton.....	no change
Nelson.....	no change
Oliver.....	10	.....
Pembina.....	6	.....
Pierce.....	5	.....	.....
Ramsey.....	5	.....	.....
Ransom.....	no change
Richland.....	3	.....
Rolette.....	no change
Sargent.....	5	.....	.....
Stark.....	25	.....
Steele.....	10	.....	.....
Stutsman.....	no change
Towner.....	no change
Traill.....	no change
Walsh.....	13	.....	.....
Ward.....	no change
Wells.....	no change
Williams.....	no change
Allred.....	none
Dunn.....	100	.....
Hettinger.....	100	.....
McKenzie.....	none
Wallace.....	none
Old Williams.....	no change

The board then proceeded to consideration of assessments of personal property.

For the purpose of fixing the value of horses, the state was divided into three districts, as follows:

FIRST DISTRICT.

The counties of Cass, Grand Forks, Pembina, Richland, Steele, Traill and Walsh.

SECOND DISTRICT.

The counties of Barnes, Benson, Cavalier, Eddy, Foster, Griggs, Nelson, Ramsey, Ransom, Rolette, Sargent, Stutsman and Towner.

THIRD DISTRICT.

The counties of Billings, Bottineau, Burleigh, Dickey, Emmons, Kidder, LaMoure, Logan, McHenry, McIntosh, McLean, Mercer, Morton, Oliver, Pierce, Stark, Ward, Wells, Williams and the unorganized counties of "Old Williams," Dunn, McKenzie, Allred, Wallace and Hettinger.

HORSES ONE YEAR OLD.

On motion duly seconded and carried the value of horses 1 year old was equalized in the First district at \$18, in the Second district at \$14, and in the Third district at \$12, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	no change
Benson	no change
Billings	no change
Bottineau	10	.....
Burleigh	no change
Cass	no change
Cavalier	4	.....
Dickey	no change
Eddy	no change
Emmons	no change
Foster	2	.....
Grand Forks	no change
Griggs	no change
Kidder	no change
LaMoure	no change
Logan	no change
McHenry	no change
McIntosh	no change
McLean	3	.....
Mercer	no change
Morton	9	.....
Nelson	no change
Oliver	no change
Pembina	no change
Pierce	2	.....	.....
Ramsey	12	.....
Ransom	no change
Richland	no change
Rolette	5	.....
Sargent	no change
Stark	no change
Steele	33	.....
Stutsman	no change
Towner	no change
Traill	3	.....
Walsh	28	.....
Ward	no change
Wells	no change
Williams	no change
Allred	none
Dunn	no change
Hettinger	none
McKenzie	none
Wallace	20	.....
Old Williams	no change

HORSES TWO YEARS OLD.

On motion duly seconded and carried the value of horses two years old was equalized in the First district at \$24, in the Second district at \$21, and in the Third district at \$18, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	5	.....
Benson	no change
Billings	no change
Bottineau	2	.....	.....
Burleigh	no change
Cass	no change
Cavalier	no change
Dickey	no change
Eddy	no change
Emmons	no change
Foster	22	.....
Grand Forks	no change
Griggs	2	.....	.....
Kidder	no change
LaMoure	no change
Logan	4	.....
McHenry	no change
McIntosh	no change
McLean	17	.....
Mercer	43	.....
Morton	12	.....
Nelson	2	.....
Oliver	2	.....
Pembina	5	.....
Pierce	no change
Ramsey	6	.....
Ransom	2	.....
Richland	no change
Rolette	2	.....
Sargent	no change
Stark	no change
Steele	20	.....
Stutsman	5	.....	.....
Towner	no change
Traill	no change
Walsh	14	.....
Ward	6	.....	.....
Wells	no change
Williams	no change
Allred	none
Dunn	no change
Hettinger	none
McKenzie	none
Wallace	none
Old Williams	no change

HORSES THREE YEARS OLD AND OVER.

On motion duly seconded and carried the value of horses three years old and over was equalized in the First district at \$50, in the Second district at \$42, and in the Third district at \$34, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	3	.....	.....
Benson	no change
Billings.....	no change
Bottineau	no change
Burleigh.....	no change
Cass.....	no change
Cavalier	no change
Dickey	no change
Eddy	no change
Emmons.....	3	.....	.....
Foster	30	.....
Grand Forks.....	no change
Griggs.....	no change
Kidder.....	no change
LaMoure	no change
Logan	no change
McHenry	no change
McIntosh	no change
McLean	9	.....
Mercer	no change
Morton	no change
Nelson	no change
Oliver	no change
Pembina.....	no change
Pierce	4	.....	.....
Ramsey	63	.....
Ransom	4	.....
Richland	6	.....
Rolette	no change
Sargent.....	2	.....
Stark	7	.....	.....
Steele	26	.....
Stutsman	no change
Towner.....	no change
Traill	no change
Walsh	19	.....
Ward	no change
Wells.....	no change
Williams	no change
Allred	none
Dunn	5	.....	.....
Hettinger	no change
McKenzie	no change
Wallace	no change
Old Williams	no change

BRONCHOS OR RANGE HORSES.

On motion duly seconded and carried the value of bronchos or range horses was equalized in the First district at \$25, in the Second district at \$21, and in the Third district at \$17, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	no change
Benson.....	no change
Billings.....	no change
Bottineau.....	no change
Burleigh.....	no change
Cass.....	no change
Cavalier.....	no change
Dickey.....	no change
Eddy.....	no change
Emmons.....	3	.....	.....
Foster.....	32	.....
Grand Forks.....	no change
Griggs.....	no change
Kidder.....	no change
LaMoure.....	no change
Logan.....	no change
McHenry.....	no change
McIntosh.....	none
McLean.....	no change
Mercer.....	10	.....
Morton.....	no change
Nelson.....	no change
Oliver.....	9	.....
Pembina.....	no change
Pierce.....	4	.....
Ramsey.....	5	.....
Ransom.....	2	.....
Richland.....	20	.....
Rolette.....	no change
Sargent.....	2	.....
Stark.....	no change
Steele.....	25	.....
Stutsman.....	no change
Towner.....	no change
Traill.....	no change
Walsh.....	19	.....
Ward.....	no change
Wells.....	no change
Williams.....	no change
Allred.....	no change
Dunn.....	no change
Hettinger.....	no change
McKenzie.....	no change
Wallace.....	no change
Old Williams.....	no change

CATTLE ONE YEAR OLD.

On motion duly seconded and carried the value of cattle one year old was equalized at \$5, and the percentums decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	4	.....	.....
Benson.....	no change
Billings.....	no change
Bottineau.....	no change
Burleigh.....	no change
Cass.....	no change
Cavalier.....	no change
Dickey.....	no change
Eddy.....	15	.....	.....
Emmons.....	3	.....	.....
Foster.....	8	.....
Grand Forks.....	no change
Griggs.....	no change
Kidder.....	no change
LaMoure.....	no change
Logan.....	no change
McHenry.....	no change
McIntosh.....	7	.....	.....
McLean.....	no change
Mercer.....	no change
Morton.....	no change
Nelson.....	no change
Oliver.....	no change
Pembina.....	no change
Pierce.....	no change
Ramsey.....	no change
Ransom.....	no change
Richland.....	8	.....	.....
Rolette.....	no change
Sargent.....	no change
Stark.....	no change
Steele.....	no change
Stutsman.....	no change
Towner.....	no change
Traill.....	4	.....
Walsh.....	no change
Ward.....	no change
Wells.....	no change
Williams.....	no change
Allred.....	none
Dunn.....	no change
Hettinger.....	15	.....	.....
McKenzie.....	no change
Wallace.....	no change
Old Williams.....	no change

CATTLE TWO YEARS OLD.

On motion duly seconded and carried the value of cattle two years old was equalized at \$9, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	no change
Benson	no change
Billings	no change
Bottineau	25	.....
Burleigh	no change
Cass	no change
Cavalier	no change
Dickey	no change
Eddy	3	.....	.....
Emmons	4	.....	.....
Foster	11	.....
Grand Forks	no change
Griggs	no change
Kidder	no change
LaMoure	no change
Logan	no change
McHenry	no change
McIntosh	2	.....	.....
McLean	no change
Mercer	no change
Morton	no change
Nelson	no change
Oliver	no change
Pembina	no change
Pierce	2	.....	.....
Ramsey	no change
Ransom	no change
Richland	4	.....
Rolette	no change
Sargent	no change
Stark	no change
Steele	6	.....
Stutsman	no change
Towner	no change
Traill	7	.....
Walsh	no change
Ward	no change
Wells	no change
Williams	no change
Allred	none
Dunn	no change
Hettinger	no change
McKenzie	no change
Wallace	no change
Old Williams	no change

COWS.

On motion duly seconded and carried the value of cows was equalized at \$12, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	no change
Benson.....	no change
Billings.....	no change
Bottineau.....	no change
Burleigh.....	no change
Cass.....	no change
Cavaller.....	2	.....
Dickey.....	no change
Eddy.....	no change
Emmons.....	no change
Foster.....	17	.....
Grand Forks.....	no change
Griggs.....	no change
Kidder.....	no change
LaMoure.....	no change
Logan.....	4	.....	.....
McHenry.....	no change
McIntosh.....	no change
McLean.....	4	.....
Mercer.....	no change
Morton.....	no change
Nelson.....	no change
Oliver.....	no change
Pembina.....	6	.....
Pierce.....	no change
Ramsey.....	no change
Ransom.....	4	.....
Richland.....	5	.....
Rolette.....	no change
Sargent.....	no change
Stark.....	no change
Steele.....	no change
Stutsman.....	no change
Towner.....	no change
Traill.....	3	.....
Walsh.....	no change
Ward.....	no change
Wells.....	no change
Williams.....	no change
Allred.....	no change
Dunn.....	no change
Hettinger.....	no change
McKenzie.....	no change
Wallace.....	no change
Old Williams.....	no change

WORK OXEN.

On motion duly seconded and carried the value of work oxen was equalized at \$25, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	8	.....
Benson.....	2	.....
Billings.....	none
Bottineau.....	10	.....	.....
Burleigh.....	9	.....
Cass.....	none
Cavalier.....	no change
Dickey.....	14	.....
Eddy.....	6	.....
Emmons.....	7	.....
Foster.....	15	.....
Grand Forks.....	no change
Griggs.....	6	.....
Kidder.....	9	.....	.....
LaMoure.....	no change
Logan.....	no change
McHenry.....	no change
McIntosh.....	no change
McLean.....	21	.....
Mercer.....	16	.....	.....
Morton.....	25	.....
Nelson.....	no change
Oliver.....	32	.....
Pembina.....	3	.....
Pierce.....	4	.....
Ramsey.....	no change
Ransom.....	24	.....
Richland.....	20	.....
Rolette.....	7	.....
Sargent.....	4	.....
Stark.....	no change
Steele.....	28	.....
Stutsman.....	no change
Towner.....	no change
Traill.....	no change
Walsh.....	no change
Ward.....	no change
Wells.....	no change
Williams.....	no change
Allred.....	none
Dunn.....	none
Hettinger.....	none
McKenzie.....	none
Wallace.....	none
Old Williams.....	none

RANGE CATTLE.

On motion duly seconded and carried the value of range cattle was equalized at \$20, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....		17	.....
Benson.....			no change
Billings.....			no change
Bottineau.....			none
Burleigh.....			no change
Cass.....			no change
Cavalier.....		60	.....
Dickey.....	5		.....
Eddy.....		7	.....
Emmons.....	20		.....
Foster.....			no change
Grand Forks.....			no change
Griggs.....		6	.....
Kidder.....			no change
LaMoure.....			no change
Logan.....			none
McHenry.....			no change
McIntosh.....			none
McLean.....		46	.....
Mercer.....			no change
Morton.....			no change
Nelson.....			no change
Oliver.....			none
Pembina.....		37	.....
Pierce.....			none
Ramsey.....		5	.....
Ransom.....			no change
Richland.....		32	.....
Rolette.....		15	.....
Sargent.....	33		.....
Stark.....			no change
Steele.....			none
Stutsman.....			no change
Towner.....			none
Traill.....			none
Walsh.....			no change
Ward.....			no change
Wells.....			no change
Williams.....			no change
Allred.....			no change
Dunn.....			no change
Hettinger.....			no change
McKenzie.....			no change
Wallace.....			no change
Old Williams.....			no change

ALL OTHER CATTLE.

On motion duly seconded and carried the value of all other cattle was equalized at \$20, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....		14	
Benson.....		17	
Billings.....			no change
Bottineau.....		19	
Burleigh.....			no change
Cass.....			no change
Cavalier.....			no change
Dickey.....			no change
Eddy.....		15	
Emmons.....			no change
Foster.....		24	
Grand Forks.....			no change
Griggs.....		6	
Kidder.....			no change
LaMoure.....			no change
Logan.....			no change
McHenry.....			no change
McIntosh.....		8	
McLean.....		43	
Mercer.....			no change
Morton.....			no change
Nelson.....			no change
Oliver.....		3	
Pembina.....		29	
Pierce.....			no change
Ramsey.....		11	
Ransom.....		27	
Richland.....		54	
Rolette.....		26	
Sargent.....		20	
Stark.....			no change
Steele.....		58	
Stutsman.....			no change
Towner.....		3	
Traill.....		46	
Walsh.....			no change
Ward.....			no change
Wells.....			no change
Williams.....			no change
Allred.....			none
Dunn.....			no change
Hettinger.....		8	
McKenzie.....			no change
Wallace.....			no change
Old Williams.....			no change

MULES AND ASSES ONE YEAR OLD.

On motion duly seconded and carried the value of mules and asses one year old was equalized at \$25, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes		67	.....
Benson	33	.....	.....
Billings			none
Bottineau			no change
Burleigh	14	.....	.....
Cass			no change
Cavalier			no change
Dickey			no change
Eddy	50	.....	.....
Emmons		25	.....
Foster		25	.....
Grand Forks			no change
Griggs			no change
Kidder			none
LaMoure			no change
Logan			no change
McHenry			none
McIntosh			none
McLean			none
Mercer			none
Morton			no change
Nelson		25	.....
Oliver			none
Pembina			none
Pierce			none
Ramsey		4	.....
Ransom			none
Richland	18	.....	.....
Rolette	17	.....	.....
Sargent			none
Stark			no change
Steele		150	.....
Stutsman			none
Towner			no change
Traill		42	.....
Walsh			none
Ward			none
Wells			none
Williams			none
Allred			none
Dunn			none
Hettinger			none
McKenzie			none
Wallace			none
Old Williams			none

MULES AND ASSES TWO YEARS OLD.

On motion duly seconded and carried the value of mules and asses two years old was equalized at \$35, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....		192	.....
Benson.....		17	.....
Billings.....			none
Bottineau.....			none
Burleigh.....			none
Cass.....			no change
Cavalier.....			none
Dickey.....	30		.....
Eddy.....			no change
Eminons.....			none
Foster.....			none
Grand Forks.....			no change
Griggs.....			none
Kidder.....			none
LaMoure.....			no change
Logan.....			none
McHenry.....			none
McIntosh.....			none
McLean.....			none
Mercer.....			none
Morton.....			none
Nelson.....			no change
Oliver.....			none
Pembina.....		11	.....
Pierce.....	7		.....
Ramsey.....			none
Ransom.....			none
Richland.....		5	.....
Rolette.....	9		.....
Sargent.....		21	.....
Stark.....			none
Steele.....			none
Stutsman.....	30		.....
Towner.....			no change
Traill.....		42	.....
Walsh.....			none
Ward.....			none
Wells.....			none
Williams.....			none
Allred.....			none
Dunn.....			none
Hettinger.....			none
McKenzie.....			none
Wallace.....			none
Old Williams.....			none

MULES AND ASSES THREE YEARS OLD AND OVER.

On motion duly seconded and carried the value of mules and asses three years old and over was equalized at \$50, and the percents of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....		16	
Benson.....		22	
Billings.....			no change
Bottineau.....		55	
Burleigh.....		16	
Cass.....			no change
Cavalier.....		12	
Dickey.....		6	
Eddy.....		12	
Emmons.....		63	
Foster.....		43	
Grand Forks.....			no change
Griggs.....		6	
Kidder.....		4	
LaMoure.....			no change
Logan.....			no change
McHenry.....		11	
McIntosh.....		15	
McLean.....		87	
Mercer.....			no change
Morton.....		53	
Nelson.....		13	
Oliver.....		118	
Pembina.....		17	
Pierce.....		15	
Ramsey.....		80	
Ransom.....		6	
Richland.....		7	
Rolette.....		32	
Sargent.....		19	
Stark.....			no change
Sieele.....		51	
Stutsman.....			no change
Towner.....			no change
Traill.....		4	
Walsh.....			no change
Ward.....		14	
Wells.....			no change
Williams.....			no change
Allred.....			none
Dunn.....			none
Hettinger.....			none
McKenzie.....			none
Wallace.....			none
Old Williams.....			none

SWINE.

On motion duly seconded and carried the value of swine was equalized at \$2.50, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	no change
Benson.....	no change
Billings.....	no change
Bottineau.....	no change
Burleigh.....	no change
Cass.....	2/	.....
Cavalier.....	3	.....
Dickey.....	2	.....	.....
Eddy.....	no change
Emmons.....	4	.....
Foster.....	38	.....
Grand Forks.....	no change
Griggs.....	no change
Kidder.....	no change
LaMoure.....	no change
Logan.....	4	.....
McHenry.....	no change
McIntosh.....	no change
McLean.....	5	.....
Mercer.....	21	.....
Morton.....	no change
Nelson.....	no change
Oliver.....	no change
Pembina.....	no change
Pierce.....	2	.....	.....
Ramsey.....	6	.....	.....
Ransom.....	no change
Richland.....	30	.....
Rolette.....	10	.....	.....
Sargent.....	10	.....
Stark.....	no change
Steele.....	22	.....
Stutsman.....	no change
Towner.....	no change
Traill.....	9	.....
Walsh.....	no change
Ward.....	4	.....
Wells.....	no change
Williams.....	5	.....
Allred.....	none
Dunn.....	no change
Hettinger.....	no change
McKenzie.....	none
Wallace.....	no change
Old Williams.....	no change

PIANOFORTES.

On motion duly seconded and carried the value of pianofortes was equalized at \$75, and the percentums of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....		20	
Benson.....		139	
Billings.....			none
Bottineau.....	17		
Burleigh.....		7	
Cass.....		8	
Cavalier.....		39	
Dickey.....		75	
Eddy.....		24	
Eminons.....		639	
Foster.....			none
Grand Forks.....		6	
Griggs.....	20		
Kidder.....		75	
LaMoure.....		35	
Logan.....			none
McHenry.....		79	
McIntosh.....			no change
McLean.....		173	
Mercer.....			none
Morton.....		17	
Nelson.....	4		
Oliver.....			none
Pembina.....		27	
Pierce.....		250	
Ramsey.....		4	
Ransom.....		98	
Richland.....		9	
Rolette.....	7		
Sargent.....		68	
Stark.....	32		
Steele.....		55	
Stutsman.....	10		
Towner.....		126	
Traill.....		84	
Walsh.....		15	
Ward.....	27		
Wells.....			no change
Williams.....	28		
Allred.....			none
Dunn.....			none
Hettinger.....			none
McKenzie.....			none
Wallace.....			none
Old Williams.....			none

GOODS AND MERCHANDISE.

On motion duly seconded and carried goods and merchandise (item 16) were equalized by adding the following percentums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	10	.....
Benson.....	10	.....
Billings.....	10	.....
Bottineau.....	10	.....
Burleigh.....	10	.....
Cass.....	10	.....
Cavalier.....	10	.....
Dickey.....	10	.....
Eddy.....	10	.....
Emmons.....	10	.....
Foster.....	10	.....
Grand Forks.....	10	.....
Griggs.....	10	.....
Kidder.....	10	.....
LaMoure.....	10	.....
Logan.....	10	.....
McHenry.....	10	.....
McIntosh.....	10	.....
McLean.....	10	.....
Mercer.....	10	.....
Morton.....	10	.....
Nelson.....	10	.....
Oliver.....	none
Pembina.....	10	.....
Pierce.....	10	.....
Ramsey.....	10	.....
Ransom.....	10	.....
Richland.....	10	.....
Rolette.....	10	.....
Sargent.....	10	.....
Stark.....	10	.....
Steele.....	10	.....
Stutsman.....	10	.....
Towner.....	10	.....
Traill.....	10	.....
Walsh.....	10	.....
Ward.....	10	.....
Wells.....	10	.....
Williams.....	10	.....
Allred.....	none
Dunn.....	none
Hettinger.....	none
McKenzie.....	none
Wallace.....	none
Old Williams.....	none

PROPERTY IN HANDS OF AGENTS.

On motion duly seconded and carried merchandise, machinery and all other property held and controlled as agents of any manufacturing company (item 23) were equalized by adding the following percentums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	10	.....
Benson.....	10	.....
Billings.....	none
Bottineau.....	none
Burleigh.....	none
Cass.....	10	.....
Cavalier.....	10	.....
Dickey.....	none
Eddy.....	10	.....
Emmons.....	none
Foster.....	none
Grand Forks.....	10	.....
Griggs.....	10	.....
Kidder.....	10	.....
LaMoure.....	10	.....
Logan.....	none
McHenry.....	none
McIntosh.....	none
McLean.....	none
Mercer.....	none
Morton.....	10	.....
Nelson.....	none
Oliver.....	none
Pembina.....	10	.....
Pierce.....	none
Ramsey.....	10	.....
Ransom.....	10	.....
Richland.....	10	.....
Rolette.....	10	.....
Sargent.....	10	.....
Stark.....	none
Steele.....	10	.....
Stutsman.....	10	.....
Towner.....	none
Traill.....	10	.....
Walsh.....	10	.....
Ward.....	none
Wells.....	none
Williams.....	none
Allred.....	none
Dunn.....	none
Hettinger.....	none
McKenzie.....	none
Wallace.....	none
Old Williams.....	none

ELEVATORS, WAREHOUSES, ETC.

On motion duly seconded and carried elevators, warehouses and grain therein and improvements on lands of railroad companies (item 25) were equalized by adding the following percentums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	10	.....
Benson.....	10	.....
Billings.....	none
Bottineau.....	10	.....
Burleigh.....	10	.....
Cass.....	10	.....
Cavalier.....	10	.....
Dickey.....	10	.....
Eddy.....	10	.....
Emmons.....	10	.....
Foster.....	10	.....
Grand Forks.....	10	.....
Griggs.....	10	.....
Kidder.....	10	.....
LaMoure.....	10	.....
Logan.....	none
McHenry.....	10	.....
McIntosh.....	10	.....
McLean.....	10	.....
Mercer.....	none
Morton.....	10	.....
Nelson.....	10	.....
Oliver.....	none
Pembina.....	10	.....
Pierce.....	10	.....
Ramsey.....	10	.....
Ransom.....	10	.....
Richland.....	10	.....
Rolette.....	10	.....
Sargent.....	10	.....
Stark.....	10	.....
Steele.....	10	.....
Stutsman.....	10	.....
Towner.....	10	.....
Traill.....	10	.....
Walsh.....	10	.....
Ward.....	none
Wells.....	10	.....
Williams.....	none
Allred.....	none
Dunn.....	none
Hettinger.....	none
McKenzie.....	none
Wallace.....	none
Old Williams.....	none

TELEPHONE AND TELEGRAPH PROPERTY.

On motion duly seconded and carried telephone and telegraph property, including wires, poles, instruments, furniture, etc., (item 27) were equalized by adding the following percentums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes.....	none
Benson.....	10	.....
Billings.....	10	.....
Bottineau.....	10	.....
Burleigh.....	10	.....
Cass.....	10	.....
Cavalier.....	10	.....
Dickey.....	10	.....
Eddy.....	10	.....
Eminons.....	none
Foster.....	10	.....
Grand Forks.....	10	.....
Griggs.....	none
Kidder.....	10	.....
LaMoure.....	none
Logan.....	none
McHenry.....	10	.....
McIntosh.....	none
McLean.....	none
Mercer.....	none
Morton.....	10	.....
Nelson.....	10	.....
Oliver.....	none
Pembina.....	10	.....
Pierce.....	10	.....
Ramsey.....	10	.....
Ransom.....	10	.....
Richland.....	10	.....
Rolette.....	10	.....
Sargent.....	10	.....
Stark.....	10	.....
Steele.....	10	.....
Stutsman.....	10	.....
Towner.....	10	.....
Traill.....	10	.....
Walsh.....	10	.....
Ward.....	10	.....
Wells.....	10	.....
Williams.....	10	.....
Allred.....	none
Dunn.....	none
Hettinger.....	none
McKenzie.....	none
Wallace.....	none
Old Williams.....	none

Mr. Nichols moved that the state tax levy to defray the expenses of the State for the current year be fixed at three and eight-tenths ($3\frac{8}{10}$) mills on the dollar of the assessed valuation of all taxable property in the State as equalized by the State Board of Equalization; and that the State levy to pay interest on the state debt for the current year be fixed at five-tenths of one mill on the dollar of the assessed valuation of all taxable property in the State as equalized by the State Board of Equalization.

Which motion prevailed.

The minutes of meetings of August 10th, 11th, 12th and 13th were read and on motion approved.

On motion of Mr. Briggs the board adjourned *sine die*.

**Abstract of Assessment of Real Property in North Dakota, as Returned by the County
Boards of Equalization and Equalized by the State Board of Equalization, 1996.**

COUNTIES.	No. of Acres.	Average Value per Acre.	Value of Land Exclusive of Structures or Improvements.	Value of Structures and Improvements on Lands or Lots.	Assessed Value on Lands Including Structures and Improvements.	Total Value as Equalized by the County Board.	Total Value as Equalized by the State Board.
Barnes	779,119	\$ 3 62	\$ 2,898,452	\$ 265,640	\$ 3,092,497	\$ 3,164,092	\$ 3,164,092
Benson	169,500	3 35	592,982	54,049	647,031	647,031	647,031
Billings	47,398	50	23,699	5,895	24,892	24,892	29,594
Bottineau	137,623	2 99	417,534	48,111	460,568	465,645	465,645
Burleigh	675,185	2 89	2,102,587	326,918	2,380,054	2,429,505	2,429,505
Cass	1,059,597	6 72	8,337,284	1,483,602	9,351,857	9,820,886	9,820,886
Cavalier	321,518	3 23	1,029,813	100,199	1,130,012	1,130,012	1,130,012
Dickey	527,447	3 21	1,783,221	140,290	1,930,422	1,923,511	1,923,511
Eddy	182,989	3 18	583,425	55,923	655,383	639,348	639,348
Emmons	483,852	1 89	921,826	21,404	1,088,586	1,088,386	943,230
Foster	287,726	2 87	828,327	13,555	925,470	886,240	841,882
Grand Forks	822,827	5 41	4,450,329	1,152,252	5,520,528	5,692,581	5,692,581
Griggs	347,895	3 76	1,309,786	149,198	1,447,605	1,458,984	1,458,984
Kidder	501,449	1 56	793,329	48,036	1,857,499	1,856,989	987,365
LaMoure	558,000	3 24	1,805,131	81,729	1,986,665	1,896,860	1,896,860
Logan	373,798	1 24	548,964	4,390	440,157	437,971	553,294
McHenry	71,537	2 03	154,459	25,528	179,987	179,987	179,987
McIntosh	263,533	1 84	486,669	19,875	506,544	506,544	506,544
McLean	282,120	1 20	350,510	10,740	361,250	361,250	361,250
Mercer	239,250	90	217,025	753	185,689	178,490	217,778
Morton	988,106	1 86	1,298,402	541,966	1,876,733	1,840,968	1,840,968
Nelson	404,075	3 21	1,318,294	76,344	1,381,550	1,394,638	1,394,638
Oliver	245,416	97	239,839	3,460	221,212	221,212	243,299
Pembina	643,500	4 10	2,739,505	488,774	3,080,274	3,080,274	3,228,279
Pierce	59,899	2 64	170,072	4,487	182,925	182,925	174,559
Ramsey	346,069	3 44	1,344,413	234,405	1,644,495	1,641,108	1,573,818

Ransom	446,217	3 45	1,536,006	183,904	1,896,408	1,719,910	1,719,910
Richland	757,806	5 13	4,038,024	427,799	4,321,690	4,352,152	4,465,828
Rolette	139,558	3 87	606,291	17,951	624,242	624,242	624,242
Sargent	395,077	3 14	1,263,301	89,528	1,376,685	1,416,041	1,352,829
Stark	419,943	91	491,320	140,475	556,205	556,205	631,795
Steele	394,134	3 93	1,557,877	111,213	1,795,827	1,842,508	1,669,090
Stutsman	965,640	2 69	2,579,717	413,221	2,991,938	2,991,938	2,991,938
Towner	140,819	3 76	554,774	67,420	622,194	622,194	622,194
Trail	534,321	5 55	3,066,693	433,355	3,498,121	3,500,048	3,500,048
Walsh	670,739	4 10	2,929,168	523,139	3,837,656	3,867,458	3,458,307
Ward	49,090	1 59	181,542	69,361	200,903	200,903	200,903
Wells	333,732	3 41	1,172,415	46,856	1,219,271	1,219,271	1,219,271
Williams	1,735	4 00	7,220	857	8,077	8,077	8,077
Total organized counties.....	16,059,228	.....	\$56,825,225	\$ 7,888,532	\$63,489,042	\$64,969,676	\$ 64,713,757
UNORGANIZED COUNTIES.							
Allred .....	.....	.....	.....	.....	.....	.....	.....
Dunn	980	\$ 50	\$ 480	\$ 50	\$ 530	\$ 290	\$ 530
Hettinger	12,320	50	6,160	.....	6,160	3,080	6,160
McKenzie .....	.....	.....	.....	.....	.....	.....	.....
Wallace .....	.....	.....	.....	.....	.....	.....	.....
Old Williams	1,120	1 25	1,400	245	1,645	1,645	1,645
Total unorganized counties	14,400	.....	\$ 8,040	\$ 295	\$ 8,335	\$ 5,015	\$ 8,385
Total as equalized by state board	16,072,628	\$ 3 54	\$56,833,265	\$ 7,988,827	\$63,497,377	\$64,974,691	\$ 64,722,092

**Abstract of Assessment of Real Property in North Dakota, as Returned by the County
Boards of Equalization and Equalized by the State Board of Equalization, 1896.**

COUNTIES.	No. of Acres.	Average Value per Acre.	Value of Land Exclu- sive of Struc- tures or Im- provements.	Value of Structures and Improvements on Lands or Lots.	Assessed Value on Lands or Lots Including Structures and Improvements.	Total Value as Equalized by the County Board.	Total Value as Equalized by the State Board.
Barnes	779,119	\$ 3 62	\$ 2,898,452	\$ 285,640	\$ 3,092,497	\$ 3,164,092	\$ 3,164,092
Benson	169,500	8 35	592,982	54,049	647,031	647,031	647,031
Billings	47,398	50	23,699	5,885	24,892	24,892	29,584
Bottineau	137,623	24 89	417,534	48,111	460,568	465,645	465,645
Burleigh	675,185	28 39	2,102,587	396,918	2,390,054	2,429,505	2,429,505
Cass	1,059,587	6 72	8,337,284	1,483,602	9,351,857	9,820,886	9,820,886
Cavalier	321,518	3 23	1,029,813	100,189	1,130,012	1,130,012	1,130,012
Dickey	527,447	3 21	1,783,221	140,290	1,930,422	1,923,511	1,923,511
Eddy	182,989	3 18	583,425	55,923	655,383	639,348	639,348
Emmons	483,852	1 89	921,896	21,404	1,088,586	1,088,386	943,230
Foster	287,725	2 87	898,327	13,555	925,470	885,240	841,882
Grand Forks	822,827	5 41	4,450,329	1,152,252	5,520,528	5,612,581	5,602,581
Griggs	347,895	3 76	1,309,786	149,198	1,447,605	1,458,984	1,458,984
Kidder	501,449	1 56	793,329	48,036	1,857,499	856,989	987,965
LaMoure	558,000	3 24	1,805,131	81,729	1,986,665	1,896,860	1,896,860
Logan	373,798	1 24	548,964	4,390	440,157	437,971	553,294
McHenry	71,537	2 03	154,459	25,528	179,987	179,987	179,987
McIntosh	263,533	1 84	486,669	19,875	506,544	506,544	506,544
McLean	282,120	1 20	360,510	10,740	361,250	361,250	361,250
Mercer	239,250	90	217,025	753	185,689	178,490	217,778
Morton	988,106	1 86	1,298,402	541,966	1,876,733	1,840,368	1,840,368
Nelson	404,075	3 21	1,318,284	76,344	1,381,550	1,394,638	1,394,638
Oliver	245,416	97	239,839	3,460	221,212	221,212	249,299
Pembina	643,500	4 10	2,739,505	498,774	3,080,274	3,080,274	3,228,279
Pierce	59,899	2 64	170,072	4,487	182,925	182,925	174,559
Ramsey	346,059	3 44	1,344,413	234,405	1,644,495	1,641,108	1,578,818

Ransom	446,217	3 45	1,536,006	183,904	1,896,408	1,719,910	1,719,910
Richland	757,806	5 13	4,038,024	437,799	4,321,630	4,352,152	4,465,823
Rolette	139,568	8 87	606,291	17,951	624,242	624,242	624,242
Sargent	395,077	3 14	1,263,301	89,528	1,376,685	1,416,041	1,352,929
Stark	419,943	91	491,320	140,475	556,205	556,205	631,795
Steele	394,134	3 93	1,557,877	111,213	1,795,827	1,842,508	1,669,090
Stutsman	955,640	2 69	2,573,717	413,221	2,991,938	2,991,938	2,991,938
Towner	140,819	8 76	554,774	67,420	622,194	622,194	622,194
Trall	534,321	5 55	3,066,693	433,355	3,498,121	3,500,048	3,500,048
Walsh	670,739	4 10	2,929,168	529,139	3,837,656	3,867,458	3,458,307
Ward	49,030	1 59	131,542	69,361	200,903	200,903	200,903
Wells	333,732	3 41	1,172,415	46,856	1,219,271	1,219,271	1,219,271
Williams	1,795	4 00	7,220	857	8,077	8,077	8,077
Total organized counties.....	16,058,228	.....	\$56,825,225	\$ 7,888,532	\$63,489,042	\$64,969,676	\$ 64,713,757
UNORGANIZED COUNTIES.							
Allred .....	.....	\$ 50	.....	.....	.....	.....	.....
Dunn	980	50	480	50	530	290	530
Hettinger	12,320	.....	6,160	.....	6,160	3,080	6,160
McKenzie .....	.....	.....	.....	.....	.....	.....	.....
Wallace .....	.....	.....	.....	.....	.....	.....	.....
Old Williams	1,120	1 25	1,400	245	1,645	1,645	1,645
Total unorganized counties	14,400	.....	\$ 8,040	\$ 295	\$ 8,335	\$ 5,015	\$ 8,335
Total as equalized by state board	16,072,628	\$ 3 54	\$56,833,265	\$ 7,888,827	\$63,497,377	\$64,974,691	\$ 64,722,092

Abstract of Tax Lists of the State of North Dakota, for the Year 1895.

COUNTIES.	Number of Acres of Land Exclusive of Town Lots.	Value of Land (other than Town Lots) Including Structures Thereon.	Average Value Per Acre.	Value of Town and City Lots Including Structures Thereon.	Value of Taxable Personal Property.	Total Value.	Average Rate of Taxation, Mills.	Total Taxes Levied.
Barnes.....	779,726	\$ 2,968,962	\$ 3 81	\$ 296,480	\$ 934,902	\$ 4,199,744	31.4	\$ 131,892 10
Benson.....	158,108	579,713	3 66	48,462	442,427	1,070,602	35.8	38,356 44
Billings.....	54,659	39,862	48	731	676,673	177,266	...	14,290 25
Bottineau.....	124,935	455,141	3 91	77,817	287,224	820,182	23.	24,974 64
Burleigh.....	668,621	1,509,117	2 47	957,712	547,364	3,014,193	...	87,007 23
Cass.....	1,055,966	7,448,066	7 05	2,237,152	2,850,275	12,535,493	...	398,875 08
Cavalier.....	294,678	899,489	3 05	87,846	495,166	1,482,491	31.6	56,637 50
Dickey.....	521,786	1,861,786	3 56	189,636	695,351	2,746,723	36.6	77,870 17
Eddy.....	138,370	502,984	3 63	55,945	227,694	786,573	...	31,039 28
Emmons.....	368,677	709,855	1 92	3,248	286,915	1,000,018	37.7	32,353 02
Foster.....	281,843	800,925	3 45	41,400	300,219	1,142,544	32.3	20,241 58
Grand Forks.....	815,760	5,330,865	6 53	1,563,287	2,613,958	9,508,110	...	301,128 83
Griggs.....	347,407	1,398,439	4 02	86,126	381,976	1,866,541	31.6	55,983 04
Kidder.....	510,614	853,749	1 67	39,925	193,305	1,086,979	29.3	32,728 25
LaMoure.....	554,171	1,776,313	3 20	104,072	503,811	2,384,196	...	70,687 51
Logan.....	307,070	348,999	1 12	1,760	73,808	419,567	...	11,829 19
McHenry.....	69,269	157,027	2 27	28,897	431,091	617,015	...	24,188 86
McIntosh.....	165,166	405,649	2 45	4,304	109,939	519,892	...	14,720 15
McLean.....	246,888	441,681	1 78	8,180	88,992	538,863	37.1	20,004 71
Mercer.....	210,316	188,496	1 90	305	102,102	290,903	...	9,518 51
Morton.....	1,007,521	1,125,771	1 12	310,326	1,210,452	2,646,549	...	96,337 95
Nelson.....	394,505	1,317,802	3 34	76,718	299,477	1,868,997	82.4	56,004 55
Oliver.....	244,918	220,865	90	368	55,744	276,997	...	5,303 32
Pembina.....	636,418	3,992,424	6 27	328,681	1,411,898	5,733,003	19.2	184,082 96
Pierce.....	55,889	173,235	3 12	12,315	202,767	388,317	32.	14,585 45
Ramsey.....	336,442	1,265,620	3 77	811,960	674,216	2,251,796	37.6	70,767 80
Ransom.....	455,955	1,810,360	3 97	281,515	647,334	2,689,209	81.8	85,410 85

Richland	760,915	\$ 4,385,919	5 77	324,028	1,620,767	6,350,714	.....	162,304 76
Rollette	128,858	471,571	3 65	44,997	299,228	815,791	82.3	25,394 18
Sargent	387,560	1,520,628	3 92	81,011	673,943	2,275,582	37.7	85,932 85
Stark	416,601	402,662	96	252,102	393,503	1,048,267	27.2	41,597 11
Stark, uno'd co's att'hed..	12,640	6,915	55	.....	288,074	294,989	7.5	2,334 41
Steele	373,225	1,710,392	4 58	27,898	476,912	2,215,202	26.8	58,218 51
Stutsman	939,021	2,383,527	2 48	613,653	681,998	3,629,178	24.5	103,682 19
Towner	134,772	525,597	3 89	67,790	317,174	910,561	.....	83,291 67
Trail	533,236	4,341,927	8 14	288,564	1,563,635	6,189,126	23.2	143,407 30
Walsh	662,682	4,132,225	6 23	416,354	1,660,304	6,208,883	25.6	158,999 89
Ward	48,885	85,140	1 74	96,287	765,244	946,671	31.7	27,674 06
Wells	320,916	1,100,060	3 43	39,875	377,672	1,517,607	22.2	36,593 07
Williams	1,426	6,885	4 00	.....	317,409	324,094	.....	8,744 26
	\$15,475,365	\$59,611,363	\$ 3 85	\$ 9,362,727	\$26,180,328	\$95,154,418	.....	\$2,853,892 48

Abstract of Tax Lists of the State of North Dakota, for the Year 1895.—Continued.

COUNTIES.	STATE TAXES.		SCHOOL TAXES.			
	Revenue and Interest Funds.	State 2 Mills.	School Poll.	Special.	Interest and Principal on State Loans.	
Barnes.....	\$ 18,898 86	\$ 8,399 47	\$ 1,836	\$ 43,558 55	.....	.....
Benson.....	4,822 87	2,143 48	894	11,875 38	.....	.....
Billings.....	3,227 70	1,484 26	117	803 80	.....	.....
Bottineau.....	3,487 99	1,550 18	984	9,407 64	.....	.....
Burleigh.....	13,563 63	6,028 44	941	15,920 55	.....	.....
Cass.....	56,401 73	25,067 41	3,449	106,542 19	.....	.....
Cavaller.....	6,675 75	2,966 96	1,782	16,324 72	.....	.....
Dickey.....	12,360 25	5,494 44	1,195	22,759 83	.....	.....
Eddy.....	3,537 30	1,572 13	514	7,185 73	.....	.....
Emmons.....	4,499 91	1,999 97	762	9,239 59	.....	.....
Foster.....	5,065 26	2,202 29	278	.....	.....	.....
Grand Forks.....	42,793 35	19,019 28	3,798	67,724 34	.....	.....
Griggs.....	10,265 72	3,732 99	761	13,914 86	.....	.....
Kidder.....	4,891 40	2,174 02	322	6,545 20	.....	.....
LaMoure.....	10,726 80	4,767 48	987	23,287 17	.....	.....
Logan.....	1,896 35	841 60	202	2,184 04	.....	.....
McHenry.....	3,993 60	1,234 05	496	6,003 08	.....	.....
McIntosh.....	2,222 02	1,032 01	887	3,871 02	.....	.....
McLean.....	2,424 84	1,077 71	292	5,702 54	.....	.....
Mercer.....	1,332 13	497 75	170	2,849 70	.....	.....
Morton.....	11,909 89	5,293 27	1,365	20,515 45	.....	.....
Nelson.....	7,654 49	3,401 92	1,184	14,630 82	\$ 1,585 67	.....
Oliver.....	1,246 50	554 00	153	1,276 63	.....	.....
Pembina.....	25,798 51	11,466 00	3,186	49,170 13	.....	.....
Pierce.....	1,730 33	769 04	275	384 52	.....	.....
Ramsey.....	10,198 33	4,505 88	1,284	22,462 59	.....	.....
Ransom.....	12,104 40	5,379 74	.....	27,390 85	.....	.....

Richland	27,950 48	12,704 69	2,509	89,835 65	.....
Rolette	3,671 08	1,631 62	797	6,252 22	.....
Sargent	10,247 48	4,553 83	1,240	30,520 22	.....
Stark	4,717 20	2,096 53	879	15,035 53	.....
Stark, unorganized counties attached	1,327 46	589 97	122	.....	.....
Steele	9,968 63	4,430 52	1,024	18,186 16	.....
Stutsman	15,886 14	7,693 08	1,268	1,006 50	1,923 28
Towner	5,008 73	1,821 29	649	9,965 46	.....
Trall	27,850 64	12,378 04	2,064	85,780 28	.....
Walsh	27,989 33	12,416 08	3,446	46,435 21	.....
Ward	4,260 00	1,893 34	469	5,851 72	.....
Wells	6,829 23	3,035 21	841	7,670 44	.....
Williams	1,458 44	648 20	198	2,388 61	.....
	\$430,998 63	\$190,498 17	\$ 43,615	\$729,888 92	\$ 3,508 95

Abstract of Tax Lists of the State of North Dakota, for the Year 1895.—Continued.

COUNTIES.	STATE TAXES.		SCHOOL TAXES.			
	Revenue and Interest Funds.	State 2 Mills.	School Poll.	Special.	Interest and Principal on State Loans.	
Barnes.....	\$ 18,898 86	\$ 8,399 47	\$ 1,836	\$ 43,558 55	.....	.....
Benson.....	4,822 87	2,143 48	894	11,875 38	.....	.....
Billings.....	3,227 70	1,434 26	117	803 80	.....	.....
Bottineau.....	3,487 99	1,550 18	984	9,407 64	.....	.....
Burleigh.....	13,563 63	6,028 44	941	15,920 55	.....	.....
Cass.....	56,401 73	25,067 41	3,449	106,542 19	.....	.....
Cavalier.....	6,675 75	2,966 96	1,782	16,324 72	.....	.....
Dickey.....	12,360 25	5,494 44	1,195	22,759 83	.....	.....
Eddy.....	3,537 30	1,572 13	514	7,185 73	.....	.....
Emmons.....	4,499 91	1,999 97	762	9,239 59	.....	.....
Foster.....	5,045 26	2,202 29	278	.....	.....	.....
Grand Forks.....	42,793 35	19,019 28	3,798	67,724 34	.....	.....
Griggs.....	10,265 72	3,732 99	761	13,914 86	.....	.....
Kidder.....	4,891 40	2,174 02	322	6,545 20	.....	.....
LaMoure.....	10,726 80	4,767 48	987	23,267 17	.....	.....
Logan.....	1,896 35	841 60	202	2,184 04	.....	.....
McHenry.....	3,893 60	1,234 05	496	6,003 08	.....	.....
McIntosh.....	2,222 02	1,032 01	887	3,371 02	.....	.....
McLean.....	2,424 84	1,077 71	292	5,702 54	.....	.....
Mercer.....	• 1,332 13	497 75	170	2,849 70	.....	.....
Morton.....	11,909 89	5,293 27	1,365	20,515 45	.....	.....
Nelson.....	7,654 49	3,401 92	1,184	14,630 82	.....	\$ 1,585 67
Oliver.....	1,246 50	554 00	153	1,276 63	.....	.....
Pembina.....	25,798 51	11,466 00	3,186	49,170 13	.....	.....
Pierce.....	1,730 33	769 04	275	384 52	.....	.....
Ramsey.....	10,138 33	4,505 88	1,284	22,462 59	.....	.....
Ransom.....	12,104 40	5,379 74	.....	27,390 85	.....	.....

Richland	27,950 48	12,704 69	2,509	89,835 65	.....
Rolette	3,671 08	1,631 62	797	6,252 22	.....
Sargent	10,247 48	4,553 83	1,240	30,520 22	.....
Stark	4,717 20	2,096 53	879	15,035 53	.....
Stark, unorganized counties attached	1,327 46	589 97	122	.....	.....
Steele	9,968 63	4,430 52	1,024	18,196 16	.....
Stutsman	15,886 14	7,698 08	1,268	1,006 50	1,923 28
Towner	5,008 73	1,821 29	649	9,965 46	.....
Trail	27,850 64	12,378 04	2,064	85,780 28	.....
Walsh	27,989 33	12,416 08	3,446	46,435 21	.....
Ward	4,280 00	1,893 34	469	5,851 72	.....
Wells	6,829 23	3,036 21	841	7,670 44	.....
Williams	1,458 44	648 20	198	2,388 61	.....
	\$430,988 63	\$190,498 17	\$ 43,615	\$729,888 92	\$ 3,508 95

Abstract of Tax Lists of the State of North Dakota, for the Year 1895.—Continued.

COUNTIES.	COUNTY TAXES.			
	Revenue.	Interest.	Road and Bridge.	Other Special Taxes.
Barnes.....	\$ 24,778 57	\$ 3,779 78	\$ 9,834 50	..... \$ 5,180 86
Benson.....	5,358 74	3,215 25	3,605 26	.....
Billings.....	7,961 88	.....	.....	.....
Bottineau.....	4,650 65	2,325 35	775 18	.....
Burleigh.....	17,783 67	14,767 59	1,808 46	.....
Cass.....	66,428 43	8,773 74	11,280 50	.....
Cavalier.....	8,900 95	4,450 48	2,966 95	.....
Dickey.....	13,733 66	4,669 40	2,472 04	2,225 27
Eddy.....	8,017 90	1,179 11	2,436 82	2,472 04
Emmons.....	5,999 89	3,999 93	900 08	5,738 29
Foster.....	6,606 86	2,202 29	1,761 83	5,000 99
Grand Forks.....	52,303 13	1,901 94	11,411 58	880 91
Griggs.....	11,198 98	5,039 56	2,218 19	15,215 47
Kidder.....	6,522 09	1,801 84	760 91	3,173 06
LaMoure.....	14,347 85	715 05	5,973 43	2,174 01
Logan.....	2,519 84	641 61	1,517 35	673 26
McHenry.....	4,010 59	2,776 57	4,638 61	2,026 40
McIntosh.....	3,096 02	670 81	1,915 51	1,506 04
McLean.....	6,466 23	2,370 95	1,077 71	1,425 76
Mercer.....	2,744 46	625 01	995 50	592 73
Morton.....	26,466 49	13,233 23	3,969 95	.....
Nelson.....	11,906 77	3,912 12	1,190 67	3,969 95
Oliver.....	1,551 90	249 29	.....	272 00
Pembina.....	37,264 73	1,719 93	8,599 54	.....
Pierce.....	6,152 25	1,153 54	1,153 98	426 24
Ramsey.....	18,517 71	3,829 87	2,252 97	.....
Ransom.....	22,594 68	.....	4,796 74	3,765 87

Richland	38,114 10	3,176 23	3,176 23	.....	1,386 80
Rolette	4,079 01	2,610 58	2,284 24	.....	4,553 83
Sargent	13,661 53	2,782 27	4,553 83	.....	.....
Stark	15,724 03	1,048 28	1,048 28	.....	.....
Stark, unorganized counties attached	.....	.....	.....	.....	.....
Steele	9,082 54	3,322 92	1,993 73	.....	.....
Stutsman	22,694 54	5,000 50	9,004 12	.....	.....
Towner	5,617 85	5,008 75	8,762 59	.....	455 37
Trail	15,472 58	.....	12,378 02	.....	.....
Walsh	24,214 05	2,482 84	3,724 57	.....	4,345 62
Ward	9,466 67	1,420 00	946 67	.....	.....
Wells	9,963 45	2,276 41	3,085 21	.....	1,129 50
Williams	3,565 07	.....	.....	.....	.....
	\$ 564,540 84	\$ 123,585 98	\$ 135,721 70	\$	\$ 64,189 27

Abstract of Tax Lists of the State of North Dakota, for the Year 1895.—Continued.

COUNTIES.	CITY AND TOWN TAXES.						Russian Thistle and French Weed Fund.	Other Special Taxes.
	City.	Township.	Delinquent Road.	Dogs.	Other Special Taxes.			
Barnes	\$ 8,949 67	\$ 3,374 96	\$ 3,689 00	\$ 972 00	\$ 120 99	\$ 4,199 75		
Benson		776 19	484 41					
Billings				28 00		717 61		
Botineau	1,351 65			442 00				
Burleigh	14,309 87	1,493 02		391 00				
Cass	74,481 09	29,239 81	6,502 47		10,648 71			
Cavalier	3,614 15	4,288 96	1,613 31	828 00				
Dickey	3,540 64	2,281 37	3,550 78	594 00		2,746 72		
Eddy			654 00	204 00				
Emmons			2,808 00	544 00		999 71		
Foster				143 00		1,101 14		
Grand Forks	58,771 23	17,388 19	4,140 19	1,366 00	5,301 13			
Griggs		3,335 73	1,879 95	451 00	12 00			
Kidder		1,334 96	118 69	169 00	824 00	1,087 17		
LaMoure	1,423 46	1,780 28	1,157 49	490 00	715 05	2,383 69		\$ 1,279 50
Logan								
McHenry		129 82						
McIntosh								
McLean								
Mercer						303 96		
Morton	4,914 37	1,472 96	945 39	646 00	636 00			
Nelson		5,077 42	8,927 50	535 00	998 17			
Oliver								
Pembina	14,444 33	22,781 38	2,389 40	1,530 00		5,733 01		
Pierce			52 50			1,999 73		
Ramsey	4,076 11	1,930 05	2,688 06	561 00	1,267 76	388 32		
Ransom	3,629 79	3,079 87	2,074 91	594 00		2,252 97		

Richland	17,428 45	11,884 94	5,477 97	329 00	52 62	815 79	.....
Rolette .....	.....	1,278 89	258 00	686 00	.....	2,275 58	.....
Sargent	1,676 31	4,776 05	4,371 82	.....	104 10	1,048 26	.....
Stark .....	.....	.....	.....	.....	.....	294 98	.....
Stark, unorganized counties attached.	.....	.....	.....	.....	.....	2,215 26	.....
Steele	683 21	4,604 13	2,176 41	581 00	.....	3,846 55	.....
Stutsman	15,876 21	18,957 76	873 79	470 00	181 72	.....	.....
Towner	1,002 63	.....	.....	.....	.....	6,188 94	.....
Trail	11,974 26	16,587 73	1,833 06	878 00	21 75	.....	.....
Walsh	12,794 78	16,985 35	3,317 41	1,444 00	154 65	.....	.....
Ward	2,085 38	23 67	93 00	218 00	.....	946 61	.....
Wells .....	.....	.....	295 00	.....	.....	1,517 62	.....
Williams	122 94	.....	276 00	87 00	.....	.....	.....
	\$257,145 53	\$174,223 49	\$57,147 91	\$15,161 00	\$22,538 38	\$39,854 71	\$1,279 50

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.

COUNTIES.	No. of Persons Assessed, Exclusive of Firms.	ONE YEAR OLD.			TWO YEARS OLD.			THREE YEARS OLD AND OVER.		
		No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes.....	1,800	762	10,613	\$13 92	775	\$ 16,275	\$21 00	4,597	\$ 193,488	\$42 09
Benson.....	985	348	4,894	14 06	314	6,614	21 06	1,510	63,325	41 94
Billings.....	31	65	780	12 00	18	324	18 00	569	19,720	34 00
Bottineau.....	1,025	371	4,452	12 00	291	5,247	18 03	1,725	58,696	34 31
Burleigh.....	1,082	419	5,081	12 00	306	5,536	18 00	1,155	39,230	34 00
Cass.....	4,131	1,412	25,321	17 94	1,540	36,986	24 02	11,620	581,637	50 55
Cavalier.....	2,095	677	9,505	14 04	547	11,328	20 71	4,118	170,825	41 36
Dickey.....	1,414	647	7,789	12 05	625	11,324	18 11	3,380	115,701	34 02
Eddy.....	868	231	3,211	13 90	188	3,959	20 95	1,180	49,278	41 76
Emmons.....	312	689	8,217	11 76	657	11,781	17 93	1,771	60,005	33 91
Foster.....	163	163	2,258	13 85	142	2,983	21 01	1,113	46,935	42 17
Grand Forks.....	4,002	1,176	21,154	18 00	1,170	27,912	24 00	10,325	515,621	50 00
Griggs.....	861	491	6,989	14 23	398	8,890	21 08	2,892	100,704	42 09
Kidder.....	406	132	1,594	12 07	160	2,891	18 06	630	21,568	34 26
LaMoure.....	1,041	489	5,872	12 00	421	7,578	18 00	2,812	78,548	34 00
Logan.....	222	141	1,720	12 19	108	1,936	17 93	642	21,701	33 80
McHenry.....	581	188	2,266	12 00	118	2,124	18 00	665	22,614	34 00
McIntosh.....	926	632	7,457	11 77	488	8,801	18 00	3,226	110,091	34 12
McLean.....	287	174	2,043	11 95	212	3,834	18 04	644	18,485	33 98
Mercer.....	1,518	157	1,845	11 75	60	755	17 99	18	616	34 22
Morton.....	1,528	954	11,238	11 99	586	10,501	17 92	1,222	41,468	34 00
Nelson.....	1,443	488	6,738	13 81	477	9,979	20 92	2,935	125,267	41 82

Oliver.....	67	803	12 00	68	1,227	18 05	277	9,537	34 40
Pembina.....	1,005	18,167	12 08	915	22,083	24 08	8,856	410,257	49 11
Pierce.....	313	1,416	12 00	99	1,757	17 77	796	27,096	34 04
Ramsay.....	586	8,204	14 00	499	10,445	20 94	3,310	138,921	41 97
Ransom.....	596	8,345	14 00	444	9,315	20 98	3,165	132,853	41 97
Richland.....	1,288	20,896	17 85	1,256	29,757	25 69	7,814	391,698	50 12
Richland.....	1,170	4,057	13 89	249	5,209	20 92	2,169	90,157	41 56
Rolette.....	290	9,111	13 94	616	12,826	20 82	3,307	138,332	41 83
Sargent.....	652	2,365	11 96	29	522	18 00	387	11,441	33 95
Stark.....	198	11,077	18 07	564	13,508	23 95	3,854	193,855	50 17
Steele.....	613	5,641	13 96	382	8,053	21 08	1,632	68,995	41 90
Stutsman.....	404	3,318	14 00	221	4,621	20 91	1,597	67,478	42 25
Towner.....	237	14,542	18 02	834	20,925	24 00	7,651	382,395	50 00
Trail.....	807	15,787	17 92	908	21,338	23 94	9,601	479,858	49 98
Walsh.....	881	2,284	11 84	96	1,733	18 05	367	12,537	34 16
Ward.....	191	4,584	12 00	287	5,166	18 00	2,314	78,676	34 00
Wells.....	382	2,124	12 00	47	846	18 00	95	3,230	34 00
Williams.....	177								
Total organized counties.	47,442	\$ 283,738	\$14 79	17,115	\$ 365,419	\$21 35	114,351	\$5,090,499	\$44 52
UNORGANIZED COUNTIES.									
Allred.....	1								
Dunn.....	97	\$ 180	\$12 00	17	\$ 306	\$18 00	83	\$ 2,822	\$ 34 00
Hettinger.....	39						23	782	34 00
McKenzie.....	3						2	68	34 00
Wallace.....	12	36	12 00				11	374	34 00
Old Williams.....	54	684	12 00	52	936	18 00	76	2,584	34 00
Total organized counties..	206	\$ 900	\$12 00	69	\$ 1,242	\$18 00	195	\$ 6,630	\$ 34 00
Total value eq'l'd by state b'd	47,648	\$ 284,638	\$14 77	17,184	\$ 366,661	\$21 34	114,546	\$5,097,129	\$44 41

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.

COUNTIES.	No. of Persons Assessed, Exclusive of Firms.	ONE YEAR OLD.			TWO YEARS OLD.			THREE YEARS OLD AND OVER.		
		No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes.....	1,800	762	10,613	\$13 92	775	\$ 16,275	\$21 00	4,597	\$ 183,488	\$42 09
Benson.....	995	348	4,894	14 06	314	6,614	21 06	1,510	63,325	41 94
Billings.....	31	65	780	12 00	18	324	18 00	569	19,720	34 00
Bottineau.....	1,025	371	4,452	12 00	291	5,247	18 03	1,725	58,696	34 81
Burleigh.....	1,082	419	5,081	12 00	306	5,536	18 00	1,155	39,230	34 00
Cass.....	4,131	1,412	25,321	17 94	1,540	36,986	24 02	11,620	581,637	50 55
Cavalier.....	2,095	677	9,505	14 04	547	11,328	20 71	4,118	170,825	41 36
Dickey.....	1,414	647	7,789	12 05	625	11,324	18 11	3,380	115,001	34 02
Eddy.....	.....	231	3,211	13 90	188	3,989	20 95	1,180	49,278	41 76
Emmons.....	868	699	8,217	11 76	657	11,781	17 93	1,771	60,005	33 91
Foster.....	312	163	2,258	13 85	142	2,983	21 01	1,113	46,935	42 17
Grand Forks.....	4,002	1,176	21,154	18 00	1,170	27,912	24 00	10,325	515,621	50 00
Griggs.....	861	491	6,989	14 23	398	8,890	21 08	2,892	100,704	42 09
Kidder.....	406	132	1,594	12 07	160	2,891	18 06	630	21,588	34 26
LaMoure.....	1,041	489	5,872	12 00	421	7,578	18 00	2,812	78,548	34 00
Logan.....	222	141	1,720	12 19	108	1,936	17 93	642	21,701	33 80
McHenry.....	581	188	2,256	12 00	118	2,124	18 00	665	22,614	34 00
McIntosh.....	926	632	7,457	11 77	488	8,801	18 00	3,226	110,091	34 12
McLean.....	287	174	2,043	11 95	212	3,894	18 04	544	18,485	33 98
Mercer.....	157	157	1,845	11 75	60	755	17 99	18	616	34 22
Morton.....	1,528	954	11,238	11 99	586	10,501	17 92	1,222	41,468	34 00
Nelson.....	1,443	488	6,738	13 81	477	9,979	20 92	2,995	125,267	41 82

Oliver.....	67	803	12 00	68	1,227	18 05	277	9,537	34 40
Pembina.....	1,005	18,167	18 08	915	22,033	24 08	8,366	410,257	49 11
Pierce.....	118	1,416	12 00	99	1,757	17 77	796	27,096	84 04
Ramsey.....	586	8,204	14 00	499	10,445	20 94	3,310	138,921	41 97
Ransom.....	596	8,345	14 00	444	9,315	20 98	3,165	132,853	41 97
Richland.....	1,170	20,896	17 85	1,256	29,757	25 69	7,814	391,698	50 12
Rolette.....	290	4,057	13 99	249	5,209	20 92	2,169	90,157	41 56
Sargent.....	652	9,111	13 94	616	12,826	20 82	3,307	188,332	41 83
Stark.....	198	2,365	11 96	29	522	18 00	387	11,441	33 95
Steele.....	613	11,077	18 07	564	13,508	23 95	3,854	193,855	50 17
Stutsman.....	404	5,641	13 96	382	8,053	21 08	1,632	68,395	41 90
Towner.....	237	3,318	14 00	221	4,621	20 91	1,597	67,478	42 25
Trail.....	807	14,542	18 02	834	20,025	24 00	7,651	382,395	50 00
Walsh.....	881	15,787	17 92	908	21,338	23 94	9,601	479,858	49 98
Ward.....	191	2,284	11 84	96	1,733	18 05	367	12,537	34 16
Wells.....	382	4,584	12 00	287	5,166	18 00	2,314	78,676	34 00
Williams.....	177	2,124	12 00	47	846	18 00	95	3,230	34 00
Total organized counties.	47,442	\$ 283,738	\$14 79	17,115	\$ 365,419	\$21 35	114,351	\$5,090,499	\$44 52
UNORGANIZED COUNTIES.									
Allred.....	1	.....	.....	.....	.....	.....	.....	.....	.....
Dunn.....	97	\$ 180	\$12 00	17	\$ 306	\$18 00	83	\$ 2,822	\$ 34 00
Hettinger.....	39	.....	.....	.....	.....	.....	23	782	34 00
McKenzie.....	3	.....	.....	.....	.....	.....	2	68	34 00
Wallace.....	12	36	12 00	.....	.....	.....	11	374	34 00
Old Williams.....	54	684	12 00	52	936	18 00	76	2,584	34 00
Total organized counties...	206	\$ 900	\$12 00	69	\$ 1,242	\$18 00	195	\$ 6,630	\$ 34 00
Total value eq'l'd by state b'd	47,648	\$ 284,638	\$14 77	17,184	\$ 366,661	\$21 34	114,546	\$5,097,129	\$44 41

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.

[illegible]

Oliver.....	67	803	12 00	68	1,227	18 05	277	9,537	34 40
Pembina.....	1,005	18,167	18 08	915	22,063	24 08	8,366	410,257	49 11
Pierce.....	118	1,416	12 00	99	1,757	17 77	796	27,096	34 04
Ramsey.....	586	8,204	14 00	499	10,445	20 94	3,310	138,921	41 97
Ransom.....	596	8,345	14 00	444	9,315	20 98	3,165	132,853	41 97
Richland.....	1,170	20,886	17 85	1,256	23,757	25 69	7,814	391,638	50 12
Rolette.....	290	4,057	13 99	249	5,209	20 92	2,169	90,157	41 56
Sargent.....	652	9,111	13 94	616	12,526	20 82	3,307	138,332	41 83
Stark.....	198	2,365	11 96	29	522	18 00	337	11,441	33 95
Steele.....	613	11,077	18 07	564	13,508	23 95	3,854	193,355	50 17
Stutsman.....	404	5,641	13 96	382	8,053	21 08	1,632	68,395	41 90
Towner.....	237	3,318	14 00	221	4,621	20 91	1,597	67,478	42 25
Trail.....	807	14,542	18 02	834	20,025	24 00	7,651	382,395	50 00
Walsh.....	881	15,787	17 92	908	21,338	23 94	9,601	479,858	49 98
Ward.....	191	2,284	11 84	96	1,733	18 05	367	12,537	34 16
Wells.....	382	4,584	12 00	287	5,166	18 00	2,314	78,676	34 00
Williams.....	177	2,124	12 00	47	846	18 00	95	3,230	34 00
Total organized counties.	19,190	\$ 283,738	\$14 79	17,115	\$ 365,419	\$21 35	114,351	\$5,090,499	\$44 52
UNORGANIZED COUNTIES.									
Allred.....	1	.....	.....	.....	.....	.....	.....	.....	.....
Dunn.....	97	\$ 180	\$12 00	17	\$ 306	\$18 00	83	\$ 2,922	\$ 34 00
Hettinger.....	39	.....	.....	.....	.....	.....	23	782	34 00
McKenzie.....	3	.....	.....	.....	.....	.....	2	68	34 00
Wallace.....	12	36	12 00	.....	.....	.....	11	374	34 00
Old Williams.....	54	684	12 00	52	936	18 00	76	2,584	34 00
Total organized counties..	206	\$ 900	\$12 00	69	\$ 1,242	\$18 00	195	\$ 6,630	\$ 34 00
Total value eq'l'd by state b'd	47,648	\$ 284,638	\$14 77	17,184	\$ 364,661	\$21 34	114,546	\$5,097,129	\$44 41

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	1 HORSES.—Continued.			2 CATTLE.					
	BRONCHOS OR RANGE.			ONE YEAR OLD.			TWO YEAR OLD.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	1,578	\$ 32,940	\$ 20 80	1,920	\$ 9,600	\$ 5 00	1,014	\$ 9,136	\$ 9 00
Benson	1,381	29,202	21 14	912	4,579	5 02	568	5,154	9 07
Billings	4,146	70,482	17 00	1,610	8,050	5 00	1,803	16,227	9 00
Bottineau	1,095	18,475	16 87	1,274	6,220	4 81	942	8,478	9 00
Burleigh	1,946	33,021	17 00	1,814	9,064	5 00	1,796	16,372	9 00
Cass	2,398	60,824	25 36	2,986	15,284	5 12	1,619	14,697	9 08
Cavalier	1,957	41,902	21 40	1,968	9,715	4 97	979	8,582	8 79
Dickey	995	16,757	16 84	2,019	10,166	5 03	1,435	12,917	9 00
Eddy	432	9,320	21 57	613	3,059	4 99	328	2,968	9 05
Emmons	1,797	30,513	16 98	2,081	10,467	5 03	2,087	18,804	9 01
Foster	299	6,303	21 08	595	3,005	5 05	434	3,915	9 02
Grand Forks	2,066	51,554	25 00	2,639	13,210	5 00	1,489	13,985	9 00
Griggs	603	12,780	21 19	1,124	5,770	5 13	585	5,330	9 11
Kidder	536	9,274	17 30	555	2,784	5 01	390	3,572	9 15
LaMoure	689	11,721	17 00	1,294	6,479	5 00	791	7,115	9 00
Logan	123	2,088	16 97	488	2,493	5 10	432	3,912	9 05
McHenry	1,151	19,569	17 00	2,470	12,349	5 00	2,272	20,443	9 00
McIntosh .....	.....	.....	.....	1,655	8,242	4 98	1,135	10,249	9 03
McLean	913	15,458	16 93	950	4,822	5 07	729	6,602	9 05
Mercer	1,036	17,549	16 94	873	4,365	5 00	572	5,148	9 00
Morton	3,777	64,198	17 00	4,302	21,510	5 00	4,621	41,554	9 00
Nelson	682	14,478	21 22	2,058	10,319	5 01	1,200	10,827	9 02

Oliver	508	8,551	17 00	662	3,332	5 00	61 ¹	5,488	9 00
Pembina	2,472	61,532	24 89	2,531	13,010	5 14	1,298	11,750	9 05
Pierce	269	4,573	17 00	579	2,915	5 03	333	3,000	9 08
Ramsey	1,082	22,722	21 00	1,672	8,400	5 00	786	7,069	9 00
Ransom	630	13,224	20 99	7,235	7,235	5 00	887	7,971	8 88
Richland	1,270	29,674	24 94	2,781	13,822	4 97	1,670	15,030	9 00
Rolette	94	1,986	21 12	888	4,496	5 06	445	4,174	9 15
Sargent	682	14,356	21 05	1,769	8,838	5 00	918	8,262	9 00
Stark	2,138	36,633	17 13	1,861	9,309	5 00	1,985	18,034	9 08
Steele	837	20,925	25 00	1,604	8,002	4 99	794	7,138	8 99
Stutsman	1,672	35,016	20 94	1,500	7,511	5 01	981	8,360	9 03
Towner	694	14,379	21 00	713	3,665	5 00	240	2,160	9 00
Trail	1,034	26,237	25 40	1,691	8,455	5 00	943	8,515	9 03
Walsh	1,023	25,565	24 99	2,621	13,134	5 00	1,368	12,233	9 00
Ward	462	24,951	17 28	2,109	10,635	5 00	2,318	19,597	9 00
Wells	1,205	20,485	17 00	824	4,120	5 00	455	4,095	9 00
Williams	984	16,728	17 00	698	3,490	5 00	798	7,182	9 00
Total organized counties	46,651	\$ 946,146	\$ 22 03	62,146	\$ 311,881	\$ 5 02	44,052	\$ 336,005	\$ 9 00
UNORGANIZED COUNTIES.									
Allred	60	\$ 1,020	\$ 17 00	.....	.....	.....	.....	.....	.....
Dunn	930	15,715	16 90	1,268	\$ 6,340	\$ 5 00	1,071	\$ 9,639	\$ 9 00
Hettinger	468	7,939	17 00	475	2,384	5 02	712	6,330	8 89
McKenzie	508	8,551	17 00	1,360	6,800	5 00	1,399	12,591	9 00
Wallace	345	5,860	17 00	334	1,670	5 00	277	2,493	9 00
Old Williams	342	5,814	17 00	666	3,330	5 00	657	5,913	9 00
Total unorg'd co's.....	2,648	\$ 44,899	\$ 17 00	4,108	\$ 20,524	\$ 5 00	4,116	\$ 36,966	\$ 9 00
Total v'l'e eq'd by state b'd	49,299	\$ 991,045	\$ 20 10	66,249	\$ 832,405	\$ 5 02	48,168	\$ 432,971	\$ 9 00

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	CATTLE.—Continued.									
	COWS.					WORK OXEN.				
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.
Barnes	3,925	\$ 47,168	\$ 12 00	150	\$ 3,738	\$ 24 92	12	\$ 240	\$ 20 00	12
Benson	1,623	19,545	12 04	401	10,041	25 04	15	298	20 00	15
Billings	1,688	20,256	12 00	.....	.....	.....	19,605	392,100	20 00	.....
Bottineau	2,089	24,534	12 03	417	10,471	25 11	.....	.....	.....	.....
Burleigh	2,802	33,671	12 00	10	251	25 07	82	1,640	20 00	82
Cass	6,822	83,262	12 20	.....	.....	.....	16	325	20 31	16
Cavalier	3,451	41,343	11 96	361	9,031	25 02	13	261	20 06	13
Dickey	3,154	37,984	12 04	63	1,573	24 97	24	483	20 11	24
Eddy	981	11,935	12 22	130	3,244	24 95	4	80	20 00	4
Emmons	2,681	32,610	12 17	50	1,252	25 04	12	240	20 00	12
Foster	886	10,049	12 02	63	1,576	25 01	8	160	20 00	8
Grand Forks	6,381	76,542	12 00	109	2,724	25 00	19	380	20 00	19
Griggs	1,732	20,827	12 08	193	4,813	24 94	7	140	20 00	7
Kidder	990	11,892	12 01	4	100	25 00	51	1,020	20 00	51
LaMoure	2,187	26,254	12 00	203	5,075	25 00	12	240	20 00	12
Logan	685	8,234	12 02	54	1,350	25 00	.....	.....	.....	.....
McHenry	2,679	32,148	12 00	54	1,350	25 00	124	2,480	20 00	124
McIntosh	2,450	29,173	11 90	74	1,850	25 00	.....	.....	.....	.....
McLean	1,193	15,364	12 04	42	1,051	25 03	160	3,189	19 93	160
Mercer	983	11,796	12 00	26	647	24 87	1	20	20 00	1
Morton	6,820	81,840	12 00	80	2,000	25 00	341	6,820	20 00	341
Nelson	3,285	39,684	12 07	348	8,711	25 03	29	579	19 96	29

Oliver	932	11,189	12 00	4	\$	100	\$ 25 00	18	260	20 00
Pembina	5,078	60,885	11 39	205		5,141	25 08	13	260	20 00
Pierce	871	10,466	12 02	128		8,213	25 10	9	179	19 95
Ramsey	2,464	29,290	12 04	156		3,940	25 25	102	2,030	19 80
Ransom	2,763	33,267	12 04	82		2,055	25 06	54	1,082	20 04
Richard	6,170	74,287	12 04	99		2,467	24 92	17	341	20 09
Richlette	1,340	16,329	12 17	193		4,811	24 98	1	20	20 00
Sargent	3,018	36,035	11 94	156		3,914	25 09	50	1,000	20 00
Stark	2,720	32,640	12 00	37		925	25 00	47	935	19 89
Steele	2,762	33,146	12 00	91		2,276	25 01	16	321	20 00
Stutsman	2,620	31,807	12 14	51		1,275	25 00	430	8,600	20 00
Towner	918	11,016	12 00	257		6,425	25 00	13	260	20 00
Trail	4,577	55,153	12 05	16		390	25 00	353	7,060	20 00
Walsh	5,990	71,550	12 00	188		4,686	25 00	21,640	\$ 432,783	\$ 20 00
Ward	2,238	26,864	12 00	36		900	25 00			
Wells	1,522	18,264	12 00	248		6,200	25 00			
Williams	820	9,840	12 00	1		25	25 00			
Total organized counties	106,190	\$ 1,278,299	\$ 12 03	4,780	\$	119,591	\$ 25 00			
UNORGANIZED COUNTIES.										
Allred	1,277	15,324	12 00					50	\$ 1,000	\$ 20 00
Dunn	419	4,992	11 91					1,991	27,820	20 00
Hettinger	8,122	37,464	12 00					122	2,440	20 00
McKenzie	146	1,752	12 00					310	6,200	20 00
Wallace	383	4,596	12 00					590	11,800	20 00
Old Williams								110	2,200	20 00
Total unorg'd co's.	5,347	\$ 64,128	\$ 12 00					2,573	\$ 51,460	\$ 20 00
Total v'l'e eq'd by state b'd	111,537	\$ 1,342,427	\$ 12 03	4,780	\$	119,591	\$ 25 00	24,213	\$ 484,243	\$ 20 00

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	CATTLE.—Continued.									
	COWS.			WORK OXEN.			RANGE CATTLE.			
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.	
Barnes	3,925	\$ 47,168	\$ 12 00	150	\$ 3,738	\$ 24 92	12	\$ 240	\$ 20 00	
Benson	1,623	19,545	12 04	401	10,041	25 04	15	298	20 00	
Billings	1,688	20,266	12 00	.....	.....	.....	19,605	392,100	20 00
Bottineau	2,039	24,534	12 03	417	10,471	25 11	.....	.....	.....
Burleigh	2,802	33,671	12 00	10	251	25 07	82	1,640	20 00	
Cass	6,822	83,262	12 20	.....	.....	.....	16	325	20 31
Cavalier	3,451	41,343	11 98	361	9,031	25 02	13	261	20 06	
Dickey	3,154	37,984	12 04	63	1,573	24 97	24	483	20 11	
Eddy	981	11,995	12 22	180	3,244	24 95	4	80	20 00	
Emmons	2,681	32,610	12 17	50	1,252	25 04	12	240	20 00	
Foster	886	10,049	12 02	63	1,576	25 01	8	160	20 00	
Grand Forks	6,381	76,542	12 00	109	2,724	25 00	19	880	20 00	
Griggs	1,732	20,927	12 08	193	4,813	24 94	7	140	20 00	
Kidder	990	11,892	12 01	4	100	25 00	51	1,020	20 00	
LaMoure	2,187	26,254	12 00	203	5,075	25 00	12	240	20 00	
Logan	685	8,234	12 02	54	1,350	25 00	.....	.....	.....
McHenry	2,679	32,148	12 00	54	1,350	25 00	124	2,480	20 00	
McIntosh	2,450	29,173	11 90	74	1,850	25 00	.....	.....	.....
McLean	1,193	15,364	12 04	42	1,051	25 03	160	3,189	19 93	
Mercer	983	11,796	12 00	26	647	24 87	1	20	20 00	
Morton	6,820	81,840	12 00	80	2,000	25 00	341	6,820	20 00	
Nelson	3,285	39,684	12 07	348	8,711	25 03	29	579	19 96	

Oliver	932	11,189	12 00	4	\$	100	\$ 25 00	.....	.....	.....	.....
Pembina	5,078	60,885	11 99	205		6,141	25 08	.....	.....	.....	.....
Pierce	871	10,466	12 02	128		8,213	25 10	.....	.....	.....	.....
Ramsey	2,464	29,290	12 00	156		3,940	25 25	.....	.....	.....	.....
Ransom	2,763	33,267	12 04	82		2,055	25 06	.....	.....	.....	.....
Richland	6,170	74,287	12 04	99		2,467	24 92	.....	.....	.....	.....
Riolette	1,340	16,329	12 17	193		4,811	24 93	.....	.....	.....	.....
Sargent	3,018	36,035	11 94	156		3,914	25 09	.....	.....	.....	.....
Stark	2,720	32,640	12 00	37		925	25 01	.....	.....	.....	.....
Steele	2,762	33,146	12 00	91		2,276	25 01	.....	.....	.....	.....
Stutsman	2,620	31,897	12 14	51		1,275	25 00	.....	.....	.....	.....
Towner	918	11,016	12 00	257		6,425	25 00	.....	.....	.....	.....
Trail	4,577	55,153	12 05	16		390	25 00	.....	.....	.....	.....
Walsh	5,990	71,550	12 00	188		4,686	25 00	.....	.....	.....	.....
Ward	2,238	26,864	12 00	36		900	25 00	.....	.....	.....	.....
Wells	1,522	18,264	12 00	248		6,200	25 00	.....	.....	.....	.....
Williams	820	9,840	12 00	1		25	25 00	.....	.....	.....	.....
Total organized counties	106,190	\$ 1,278,299	\$ 12 03	4,780	\$	119,591	\$ 25 00	21,640	\$ 432,783	\$ 20 00	\$ 20 00
UNORGANIZED COUNTIES.											
Allred .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dunn	1,277	\$ 15,324	\$ 12 00	.....	.....	.....	.....	50	\$ 1,000	\$ 20 00	\$ 20 00
Hettinger	419	4,992	11 91	.....	.....	.....	.....	1,391	27,820	20 00	20 00
McKenzie	8,123	37,464	12 00	.....	.....	.....	.....	132	2,440	20 00	20 00
Wallace	146	1,752	12 00	.....	.....	.....	.....	310	6,200	20 00	20 00
Old Williams	383	4,596	12 00	.....	.....	.....	.....	590	11,800	20 00	20 00
Total unorg'd co's.....	5,347	\$ 64,128	\$ 12 00	.....	.....	.....	.....	110	2,200	20 00	20 00
Total v'l'e eq'd by state b'd	111,537	\$ 1,342,427	\$ 12 03	4,780	\$	119,591	\$ 25 00	24,213	\$ 484,243	\$ 20 00	\$ 20 00

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	2 CATTLE.—Continued.			3 MULES AND ASSES.					
	ALL OTHER CATTLE.			ONE YEAR OLD.			TWO YEARS OLD.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	28	\$ 562	\$ 20 06	3	\$ 75	\$ 25 00	1	\$ 35	\$ 35 00
Benson	17	341	20 03	2	50	25 00	2	70	35 00
Billings	800	16,000	20 00	.....	.....	.....	.....	.....	.....
Bottineau	131	2,615	19 96	6	150	25 00	.....	.....	.....
Burleigh	274	5,460	20 00	2	50	25 00	.....	.....	.....
Cass	154	3,065	19 90	23	592	25 78	3	105	35 00
Cavalier	40	784	19 60	2	50	25 00	.....	.....	.....
Dickey	104	2,078	19 97	1	25	25 00	1	35	35 00
Eddy	23	461	20 04	2	50	25 00	4	140	35 00
Emmons	474	9,555	20 16	5	125	25 00	.....	.....	.....
Foster	39	780	20 00	2	50	25 00	.....	.....	.....
Grand Forks	79	1,576	20 00	8	200	25 00	7	245	35 00
Griggs	25	660	19 98	2	49	24 50	.....	.....	.....
Kidder	37	740	20 00	.....	.....	.....	.....	.....	.....
LaMoure	50	1,000	20 00	5	125	25 00	6	210	35 00
Logan	22	435	19 77	1	25	25 00	.....	.....	.....
McHenry	187	3,740	20 00	.....	.....	.....	.....	.....	.....
McIntosh	36	722	20 06	.....	.....	.....	.....	.....	.....
McLean	64	1,279	19 99	.....	.....	.....	.....	.....	.....
Mercer	84	1,680	20 00	.....	.....	.....	.....	.....	.....
Morton	1,111	22,220	20 00	1	25	25 00	.....	.....	.....
Nelson	87	1,787	20 54	2	50	25 00	1	35	35 00

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	3 MULES AND ASSES.—Continued.			4 SHEEP			5 SWINE		
	THREE YEARS OLD AND OVER.			OVER SIX MONTHS OLD.			OVER SIX MONTHS OLD.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	104	\$ 5,209	\$ 50 09	5,977	\$ 5,975	\$ 1 00	3,469	\$ 8,714	\$ 2 50
Benson	89	1,942	49 80	554	554	1 00	1,436	3,704	2 58
Billings	1	50	50 00	20,598	20,598	1 00	4	10	2 50
Bottineau	27	1,348	49 94	1,488	1,488	1 00	929	2,313	2 49
Burleigh	58	2,893	49 88	7,519	7,519	1 00	991	2,494	2 51
Cass	605	30,139	49 80	6,259	6,253	1 00	7,984	19,960	2 50
Cavalier	61	3,057	50 12	2,156	2,156	1 00	3,648	8,856	2 43
Dickey	84	4,193	49 92	6,096	6,096	1 00	1,565	3,928	2 51
Eddy	31	1,545	49 85	824	824	1 00	790	1,974	2 49
Emmons	23	1,148	49 94	23,300	23,300	1 00	1,616	4,024	2 49
Foster	90	4,496	49 95	901	920	1 05	595	1,489	2 52
Grand Forks	382	19,096	50 00	3,234	3,234	1 00	6,906	17,568	2 50
Griggs	102	5,127	50 26	1,944	1,955	1 00	1,721	4,359	2 52
Kidder	20	1,003	50 18	7,894	7,894	1 00	396	1,010	2 55
LaMoure	90	4,500	50 00	6,426	6,429	1 00	1,209	3,026	2 50
Logan	6	300	50 00	7,849	7,849	1 00	451	1,127	2 50
McHenry	29	1,434	49 45	11,455	11,455	1 00	277	693	2 50
McIntosh	11	552	50 17	3,328	3,328	1 00	2,738	6,773	2 47
McLean	23	1,146	49 83	9,944	9,944	1 00	499	1,252	2 51
Mercer	3	150	50 00	11,203	11,203	1 00	463	957	2 52
Morton	22	1,110	50 05	66,061	66,061	1 00	1,571	3,930	2 50
Nelson	147	7,379	50 20	6,532	6,532	1 00	2,178	5,446	2 50

Oliver	7	351	50 14	8,973	8,973	8,973	1 00	292	\$	728	\$	2 50
Pembina	96	4,806	50 06	6,599	6,599	6,599	1 02	6,561		16,598		2 52
Pierce	15	747	49 83	787	787	787	1 00	317		796		2 51
Ramsey	85	4,246	49 95	3,320	3,320	3,390	1 00	1,861		4,694		2 49
Ransom	77	8,858	50 10	2,258	2,258	2,273	1 00	1,647		4,077		2 47
Richland	350	17,521	50 06	3,086	3,086	3,088	1 00	5,542		13,744		2 48
Rolette	32	1,602	50 16	778	778	780	1 00	889		2,238		2 49
Sargent	61	3,047	49 95	2,240	2,240	2,261	1 00	1,870		4,675		2 50
Stark	1	50	50 00	23,939	23,939	23,939	1 00	641		1,630		2 54
Steele	137	6,846	49 97	1,231	1,231	1,276	1 00	3,274		8,250		2 52
Stutsman	66	3,260	49 39	14,340	14,340	14,340	1 00	974		2,471		2 53
Towner	198	9,900	50 00	560	560	560	1 00	1,557		3,864		2 48
Trail	648	32,361	49 94	1,840	1,840	1,856	1 00	5,428		13,624		2 51
Walsh	72	3,597	50 00	2,718	2,718	2,720	1 00	6,947		17,256		2 50
Ward	11	549	49 94	14,204	14,204	14,204	1 00	314		785		2 50
Wells	60	3,000	50 00	3,046	3,046	3,046	1 00	1,222		3,022		2 47
Williams	8	400	50 00	8,673	8,673	8,673	1 00	39		98		2 51
Total organized counties	3,882	\$ 193,958	\$ 49 96	310,193	310,193	\$ 310,478	\$ 1 00	80,821	\$	202,165	\$	2 50
UNORGANIZED COUNTIES.												
Allred .....	.....	.....	.....	6,000	6,000	\$ 6,000	\$ 1 00	.....		.....		.....
Dunn .....	.....	.....	.....	10,565	10,565	10,565	1 00	115		297		2 58
Hettinger .....	.....	.....	.....	18,900	18,900	18,900	1 00	18		43		2 39
McKenzie .....	.....	.....	.....	.....	.....	.....	.....	.....		.....		.....
Wallace .....	.....	.....	.....	2,300	2,300	2,300	1 00	1		3		3 00
Old Williams .....	.....	.....	.....	6,800	6,800	6,800	1 00	14		35		2 50
Total unorg'd co's.....	.....	.....	.....	44,565	44,565	\$ 44,565	\$ 1 00	148	\$	378	\$	2 55
Total v'l'e eq'd by state b'd	3,882	\$ 193,958	\$ 49 96	354,758	354,758	\$ 355,043	\$ 1 00	80,969	\$	202,543	\$	2 50

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	6 CARRIAGES AND VEHICLES.			7 MELODEONS AND ORGANS.			8 PIANOFORTES.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	1,815	\$ 22,375	\$ 12 32	96	\$ 1,806	\$ 18 81	54	\$ 4,064	\$ 75 25
Benson	877	9,778	11 07	24	380	15 83	7	526	75 10
Billings	126	1,890	15 00	7	180	25 71	.....	.....	.....
Bottineau	783	8,945	11 42	.....	.....	.....	13	971	74 70
Burleigh	970	12,632	13 00	63	1,132	18 00	75	5,618	74 90
Cass	4,970	80,851	16 30	343	6,972	20 32	354	26,571	75 06
Cavalier	1,472	13,561	9 02	91	1,378	15 14	28	2,106	75 20
Dickey	1,235	11,105	8 99	86	1,548	18 00	50	3,749	74 97
Eddy	466	7,293	15 65	23	625	27 17	7	527	75 28
Emmons	758	12,849	16 95	34	545	16 03	7	525	75 05
Foster	403	5,262	11 54	3	105	35 00	.....	.....	.....
Grand Forks	4,853	48,513	11 00	334	5,368	16 00	263	19,934	74 94
Griggs	1,123	16,974	15 14	50	1,030	20 60	20	1,492	74 60
Kidder	385	3,878	11 57	34	565	16 61	7	525	75 00
LaMoure	752	7,512	10 00	70	1,211	17 30	21	1,579	75 21
Logan	249	3,179	12 96	3	60	20 00	.....	.....	.....
McHenry	537	5,678	10 58	29	566	19 50	5	376	75 18
McIntosh	941	10,986	11 67	12	150	12 50	1	75	75 09
McLean	277	3,158	11 40	14	220	15 71	4	300	75 00
Mercer	73	682	9 34	8	35	11 66	.....	.....	.....
Morton	1,248	14,160	11 00	56	959	17 00	.....	.....	.....
Nelson	1,436	17,406	12 12	53	839	17 72	51	3,819	74 88
Oliver	162	1,930	12 00	1	20	20 00	16	1,198	74 88
Pembina	3,762	41,199	10 92	322	5,339	16 58	.....	.....	.....
							139	10,450	75 18

Pierce.....	247	3,767	15 25	7	150	21 43	1	75	75 00
Ramsey	1,544	18,214	11 70	99	1,866	18 75	55	4,133	75 14
Ransom	943	10,741	11 39	60	786	13 26	56	4,209	75 16
Richland	3,187	41,191	12 92	243	4,522	18 60	89	6,665	74 89
Rolette	986	15,985	16 21	50	1,081	21 62	15	1,130	75 33
Sargent	1,221	10,969	8 98	78	1,070	13 72	14	1,050	75 00
Stark	493	6,309	12 80	31	750	24 20	36	2,698	74 95
Steele	1,528	18,911	12 37	98	1,509	15 40	28	2,100	75 00
Stutsman.....	833	12,712	15 26	82	2,270	27 68	80	6,021	75 26
Towner	790	10,676	13 51	40	647	16 02	11	825	75 00
Trall	3,324	32,679	9 83	266	3,422	13 20	106	7,962	75 11
Walsh	3,732	37,288	10 00	331	6,021	18 19	114	8,522	74 75
Ward	443	5,780	13 07	32	782	24 43	21	1,577	75 08
Wells	988	13,027	13 18	29	610	21 03	10	745	74 50
Williams	171	2,594	15 17	17	352	20 70	7	522	74 53
Total organized counties	49,553	\$ 602,569	\$ 12 16	3,204	\$ 56,981	\$ 17 78	1,768	\$ 132,639	\$ 75 02
UNORGANIZED COUNTIES.									
Allred	2	\$ 40	\$ 20 00	.....	.....	.....	.....	.....	.....
Dunn	94	1,465	15 58	1	20	\$ 20 00	.....	.....	.....
Hettinger	32	760	23 79	1	25	25 00	.....	.....	.....
McKenzie	13	260	20 00	.....	.....	.....	.....	.....	.....
Wallace	14	210	15 00	.....	.....	.....	.....	.....	.....
Old Williams	50	629	12 58	3	20	6 66	.....	.....	.....
Total unorg'd co's.....	205	\$ 3,364	\$ 16 41	5	\$ 65	\$ 13 00	.....	.....	.....
Total v't'e eq'd by state b'd	49,758	\$ 605,933	\$ 12 18	3,209	\$ 57,046	\$ 17 77	1,768	\$ 132,639	\$ 75 02

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	9 Agricultural Tools, Implements and Machinery.	10 Private Library.	11 All House- hold Furniture.	12 Gold and Silver Plate and Plated Ware.	13 Watches and Jewelry.	14 Annuities, Royalties, Patent Rights, Franchises Other Than Ferry.
Barnes	\$ 47,742	\$ 1,445	\$ 20,908	\$ 138	\$ 10	.....
Benson	22,322	20	130	20	65	.....
Billings	1,850	50	795	.....	230	.....
Bottineau	19,158	270	4,406	195	296	.....
Burleigh	14,243	2,830	34,167	655	940	.....
Cass	148,064	7,450	100,888	4,373	10,060	.....
Cavalier	28,138	395	8,778	153	.....	\$ 140
Dickey	17,666	420	8,501	10	420	.....
Eddy	17,753	245	2,850	10	50	.....
Emmons	98,831	230	675	110	180	10
Foster	12,213	.....	345	.....	.....	.....
Grand Forks	92,020	2,983	97,323	507	1,052	.....
Griggs	40,118	915	11,551	105	60	.....
Kidder	7,835	120	5,015	.....	185	.....
LaMoure	14,189	635	5,437	.....	281	.....
Logan	8,694	.....	1,441	10	25	.....
McHenry	8,146	30	5,114	.....	34	.....
McIntosh	34,880	255	6,519	20	285	.....
McLean	7,115	30	1,719	30	20	.....
Mercer	4,777	.....	302	.....	28	.....
Morton	24,823	275	19,416	240	184	.....
Nelson	33,729	610	14,269	273	479	.....
Oliver	3,682	.....	1,577	.....	.....	10

Pembina	98,598	760	20,938	120	275	.....
Pierce	11,330	.....	441	.....	100	.....
Ramsey	37,754	1,460	26,662	155	449	.....
Ransom	26,003	1,500	8,861	93	125	.....
Richland	70,642	420	30,490	60	455	900
Rolette	23,867	1,395	8,646	155	512	.....
Sargent	25,383	826	4,684	10	87	.....
Stark	8,084	150	15,801	.....	.....	.....
Steele	39,516	905	9,368	90	747	.....
Stutsman	21,840	1,925	41,735	350	1,540	225
Towner	28,488	150	9,840	.....	257	.....
Trall	74,391	2,163	33,302	289	115	.....
Walsh	73,281	3,185	57,442	358	1,055	.....
Ward	3,967	525	11,200	115	206	10
Wells	44,399	715	3,345	40	65	.....
Williams	1,761	225	3,299	50	970	.....
Total organized counties.....	\$ 1,222,252	\$ 35,412	\$ 638,290	\$ 8,734	\$ 21,842	\$ 695
UNORGANIZED COUNTIES.						
Allred	\$ 25	.....	.....	.....	.....	.....
Dunn	2,770	.....	530	.....	.....	.....
Hettinger	440	.....	100	.....	.....	.....
McKenzie	85	.....	15	.....	.....	.....
Wallace	255	.....	25	.....	.....	.....
Old Williams	594	.....	98	.....	.....	.....
Total unorganized counties.....	\$ 4,169	.....	\$ 768	.....	.....	.....
Total value as equalized by state board.....	\$ 1,226,421	\$ 35,412	\$ 639,058	\$ 8,734	\$ 21,842	\$ 695

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	15 Boats and Vessels of Every Description.	16 Goods and Merchandise.	17 Manufacturer's Materials and Manufactured Articles.	18 Manufacturer's Tools, Imple- ments and Machinery, In- cluding En- gines and Boilers.	19 Moneys and Credits of Banks, Bankers, Brokers or Stockjobbers.	20 Moneys and Credits Other Than of Banks, etc.
Barnes	\$ 100	\$ 81,873	\$ 1,715	\$ 16,382	\$ 490	\$ 12,408
Benson .....	.....	26 982	.....	14,755	500	14,740
Billings .....	.....	440	.....	.....	.....	.....
Botineau .....	.....	29,260	204	4,856	1,353	5,778
Burleigh .....	.....	59 208	2 690	3,545	6,573	4,049
Cass	350	380,424	23,625	27,591	45,550	38 505
Cavalier .....	.....	51,250	260	6,295	41,360	2,200
Dickey .....	.....	51 810	960	5,245	1 915	2,580
Eddy .....	.....	19 184	.....	6,820	1,550	.....
Emmons	98	7,596	252	295	334	1,710
Foster .....	.....	17,710	.....	8,870	1,380	3,800
Grand Forks	200	338,998	7,745	77,053	12,250	78,133
Griggs .....	.....	65,963	.....	10,130	3,063	20,983
Kidder .....	.....	8 234	.....	1,545	.....	.....
LaMoure .....	.....	38,154	190	8,796	4,272	12,721
Logan .....	.....	1,760	.....	20	.....	.....
McHenry .....	.....	9,922	.....	2,420	.....	3,857
McIntosh .....	.....	4,069	.....	50	.....	11,830
McLean .....	.....	7,975	185	1,183	.....	327
Mercer .....	.....	110	.....	205	.....	180
Morton	400	64,394	.....	6,110	200	1,155
Nelson .....	.....	52,604	445	11,760	16,000	6,524
Oliver .....	.....	.....	.....	515	.....	985

Pembina	200	137,673	7,085	18,820	74,450	3,515
Pierce .....	.....	6,600	.....	575	.....	1,947
Ramsey	2,360	70,543	.....	13,725	100	14,085
Ransom .....	.....	44,380	4,285	4,740	200	6,745
Richard	50	132,923	7,390	19,280	41,100	42,680
Rolette .....	.....	38,877	1,785	15,685	8,415	13,628
Sargent .....	.....	27,784	280	2,610	275	550
Stark .....	.....	36,971	.....	7,015	22,150	.....
Steele .....	.....	13,670	75	16,217	450	21,945
Stutsman .....	.....	75,120	1,475	9,015	2,180	600
Towner	50	17,793	.....	11,150	1,000	1,700
Trail	24	158,033	4,438	11,189	4,379	164,461
Walsh	100	188,527	1,505	18,038	5,280	69,482
Ward .....	.....	33,682	15	395	900	6,350
Wells .....	.....	34,001	.....	1,250	.....	23,017
Williams	625	14,801	50	650	600	100
Total organized counties.....	\$ 4,557	\$ 2,349,313	\$ 66,649	\$ 364,790	\$ 293,269	\$ 593,120
UNORGANIZED COUNTIES.						
Allred .....	.....	.....	.....	.....	.....	.....
Dunn .....	.....	.....	.....	.....	.....	.....
Hettinger .....	.....	.....	.....	.....	.....	.....
McKenzie .....	.....	.....	.....	.....	.....	.....
Wallace .....	.....	.....	\$ 300	.....	.....	.....
Old Williams .....	.....	.....	.....	.....	.....	.....
Total unorganized counties.....	.....	.....	\$ 300	.....	.....	.....
Total value as equalized by state board.....	\$ 4,557	\$ 2,349,313	\$ 66,649	\$ 365,090	\$ 293,269	\$ 593,120

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	15	16	17	18	19	20
	Boats and Vessels of Every Description.	Goods and Merchandise.	Manufacturer's Materials and Manufactured Articles.	Manufacturer's Tools, Implements and Machinery, including Engines and Boilers.	Moneys and Credits of Banks, Bankers, Brokers or Stockjobbers.	Moneys and Credits Other Than of Banks, etc.
Barnes.....	\$ 100	\$ 81,873	\$ 1,715	\$ 16,382	\$ 490	\$ 12,408
Benson.....	.....	26,992	.....	14,755	500	14,740
Billings.....	.....	440	.....	.....	.....	.....
Bottineau.....	.....	29,260	204	4,856	1,353	5,778
Burlingame.....	.....	59,208	2,690	3,545	6,573	4,049
Cass.....	350	380,424	23,625	27,591	45,550	38,505
Cavalier.....	.....	51,250	260	6,295	41,360	2,200
Dickey.....	.....	51,810	960	5,245	1,915	2,580
Eddy.....	.....	19,184	.....	6,820	1,550	.....
Emmons.....	98	7,596	252	295	334	1,710
Foster.....	.....	17,710	.....	8,870	1,380	3,800
Grand Forks.....	200	338,998	7,745	77,053	12,250	78,133
Griggs.....	.....	65,983	.....	10,130	3,063	20,983
Kidder.....	.....	8,234	.....	1,545	.....	.....
LaMoure.....	.....	38,154	190	8,796	4,272	12,721
Logan.....	.....	1,760	.....	20	.....	.....
McHenry.....	.....	9,922	.....	2,420	.....	3,857
McIntosh.....	.....	4,069	.....	50	.....	11,830
McLean.....	.....	7,975	185	1,183	.....	327
Mercer.....	.....	110	.....	205	.....	180
Morton.....	400	64,394	.....	6,110	200	1,155
Nelson.....	.....	52,604	445	11,760	16,000	6,524
Oliver.....	.....	.....	.....	515	.....	985

Pembina	197,673	7,095	18,820	74,450	3,515
Pierce	6,600	.....	575	.....	1,847
Ramsey	70,543	.....	13,725	.....	14,085
Ransom	44,380	4,295	4,740	100	6,745
Richard	132,923	7,390	19,280	41,100	42,680
Rolette	38,877	1,785	15,685	8,415	13,628
Sargent	27,784	260	2,610	275	550
Stark	36,971	.....	7,015	22,150	.....
Steele	13,670	75	16,217	450	21,945
Stutsman	75,120	1,475	9,015	2,180	600
Towner	17,793	.....	11,150	1,000	1,700
Trail	158,033	4,438	11,189	4,379	164,461
Walsh	188,527	1,505	18,033	5,280	69,482
Ward	33,682	15	395	900	6,350
Wells	34,001	.....	1,250	.....	23,017
Williams	14,801	50	650	600	100
Total organized counties.....	\$ 4,557	\$ 66,649	\$ 364,790	\$ 293,269	\$ 593,120
UNORGANIZED COUNTIES.					
Allred .....	.....	.....	.....	.....	.....
Dunn .....	.....	.....	.....	.....	.....
Hettinger .....	.....	.....	.....	.....	.....
McKenzie .....	.....	.....	.....	.....	.....
Wallace .....	.....	.....	\$ 300	.....	.....
Old Williams .....	.....	.....	.....	.....	.....
Total unorganized counties.....	.....	.....	\$ 300	.....	.....
Total value as equalized by state board.....	\$ 4,557	\$ 66,649	\$ 365,090	\$ 293,269	\$ 593,120

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1896.—Continued.

COUNTIES.	21	22	23	24	25	26
	Bonds and Stocks Other Than Bank Stock.	Shares of Bank Stock.	Merchandise, Machinery, and all Other Property Held and Controlled as Ag't of any Mfg. Co.	All Other Per- sonal Property Held by Agent or Represen- tative in any Capacity.	Elevators, Warehouses and Grain Therein and Improvements on Lands of R. R. Companies.	Improvements on U. S. Lands.
Barnes	\$ 79	\$ 30,000	\$ 1,001	\$ 1,820	\$ 53,128	\$ 8,446
Benson .....	.....	2,166	363	100	21,572	14,644
Billings .....	.....	.....	.....	.....	.....	7,490
Bottineau	2,100	20,440	.....	.....	41,436	9,332
Burleigh .....	.....	22,105	.....	.....	61,809	4,417
Cass	860	90,135	11,385	375	191,743	2,430
Cavalier .....	.....	3,898	3,553	60,534	40,868	8,936
Dickey	180	27,081	.....	900	32,898	4,951
Eddy .....	.....	3,700	990	1,000	14,319	7,005
Emmons	75	.....	.....	.....	3,410	11,364
Foster .....	.....	3,260	.....	.....	17,017	3,254
Grand Forks .....	.....	193,360	7,178	1,723	120,492	6,439
Griggs .....	.....	.....	8,580	.....	5,143	7,840
Kidder .....	.....	5,000	550	100	8,564	1,935
LaMoure .....	.....	4,380	4,895	400	84,624	6,986
Logan	300	.....	.....	.....	.....	4,775
McHenry .....	.....	9,340	.....	200	545	4,650
McIntosh	125	.....	.....	.....	154	10,925
McLean .....	.....	.....	.....	.....	22	1,470
Mercer .....	.....	.....	.....	50	.....	1,561
Morton .....	.....	30,500	.....	899	7,302	19,251
Nelson	5,000	200	1,788	725	76,438	13,620
Oliver .....	.....	.....	.....	.....	.....	2,565

Pembina	2,143	121,800	12,375	405	189,283	5,119
Pierce	525	38,760	2,316	900	7,861	3,368
Ramsey	50	80,376	1,870	8,018	46,745	10,975
Ransom	507	5,000	4,083	.....	32,908	1,933
Richland	150	21,530	1,254	85	68,555	9,448
Rolette .....	.....	4,025	1,265	2,860	45,700	9,522
Sargent .....	.....	.....	.....	.....	37,464	10,245
Stark .....	.....	.....	.....	.....	4,912	3,990
Steele .....	.....	5,000	440	725	32,885	5,992
Stutsman .....	.....	17,500	55	700	25,878	3,358
Towner .....	.....	4,270	.....	.....	23,256	19,345
Trail	3,170	144,600	5,363	6,102	100,219	3,591
Walsh	2,400	149,100	3,146	450	172,891	4,440
Ward .....	.....	25,000	.....	.....	.....	4,015
Wells .....	.....	5,946	2,970	.....	12,891	29,253
Williams .....	.....	.....	.....	207,285	.....	20,283
Total organized counties	\$ 17,664	\$ 1,068,472	\$ 75,370	\$ 296,356	\$ 1,543,382	\$ 309,733
UNORGANIZED COUNTIES.						
Allred .....	.....	.....	.....	.....	.....	\$ 100
Dunn .....	.....	.....	.....	.....	.....	1,417
Hettinger .....	.....	.....	.....	.....	.....	.....
McKenzie .....	.....	.....	.....	.....	.....	100
Wallace .....	.....	.....	.....	.....	.....	70
Old Williams .....	.....	.....	.....	.....	.....	559
Total unorganized counties .....	.....	.....	.....	.....	.....	\$ 2,246
Total value as equalized by state board	\$ 17,664	\$ 1,068,472	\$ 75,370	\$ 296,356	\$ 1,543,382	\$ 311,979

